Resolution on the Working of Local Boards in Assam during the year 1940-41

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GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

Resolution on the working of Local Boards in Assam during 1940-41

Extracts from the proceedings of the Governor of Assam in the Local Self-Government Department, No.LLB.124/42/7, dated Shillong, the 11th April 1942.

READ :—

(1) The Divisional reports on the working of Local Boards in Assam during 1940-41.
(2) The report on the working of the Local Audit Department in Assam during 1940-41.

The number and constitution of the Local Boards in the province did not undergo any change during the year under report. The total number of meetings—ordinary and special—decreased from 219 to 198. Dhubri and Sibsagar Boards failed to hold the prescribed minimum number of meetings. Only one meeting proved abortive for want of a quorum and the number of meetings adjourned was 10. There was a decrease in the attendance of all members, that in the Surma Valley being more marked than in the Assam Valley. The highest percentage of attendance of non-officials was 94 at Goalpara and the lowest 64 at Golaghat.

A general election was due in March but it was postponed for a year under Government order issued under the provision of the Assam Local Boards Elections (Emergency Provisions) Act 1940.

The following statement shows the total income and expenditure of all Boards for 1939-40 and 1940-41.

Statement showing the details of receipts and expenditure under the main heads of account of the Local Boards in the year 1940-41

Income	1939-40	1940-41	Expenditure	1939-40	1940-41
1	2	3	4	5	6
	Rs.	Rs.		Rs.	Rs.
I.—Land Revenue	1,35,878	1,24,964	1.—Refunds and drawbacks	8,214	3,218
VI.—Provincial rates ..	12,49,097	13,01,042	3.—Land Revenue ..	2,305	2,449
			8.—Local rates	55,154	57,865
XII.—Interest	458	184	13.—Interest	4,903	4,382
			18.—General administration	1,48,405	1,56,385
XVI-A.—Law and Justice ..	1,551	1,007	19-A.—Law and Justice ..	3,900	2,906
XVII.—Police	1,40,530	1,39,042	20.—Police . ..	3,905	3,988
XIX.—Education	9,09,121	9,71,674	22.—Education	15,35,016	15,98,573
XX.—Medical	1,43,268	1,45,878	24.—Medical	5,82,231	5,91,582
XXI.—Scientific and other Minor Departments.	7,263	8,113	26.—Scientific and other Minor Departments.	83,406	85,241
			29.—Superannuation allowances and pensions.	71,344	68,426
			30.—Stationery and Printing	14,775	13,301
			32.—Miscellaneous ..	12,131	25,619
			33.—Famine Relief ..	..	..
			45.—Civil Works ..	10,53,069	10,52,383
XXII.—Superannuation allowances and pensions.	..	..			
XXXIII.—Stationery and Printing.	977	841			
XXV.—Miscellaneous ..	1,83,219	1,83,241			
XXXI.—Civil Works ..	8,02,400	8,49,562			
Total ..	35,73,762	37,25,548	Total ..	35,78,758	36,66,318
Debts and deposits ..	87,409	1,13,746	Debts and deposits ..	80,421	1,22,229
Opening balance ..	4,44,388	4,47,248	Closing balance ..	4,46,380	4,97,995
Grand total ..	41,05,559	42,86,542	Grand total ..	41,05,559	42,86,542

The total receipts increased by 1,51,786 due partly to better collection of local rates and license fees on carts and partly to the increase of Government contribution for education and flood damage repairs to communications.

Of the variations under the various heads of receipts the following may be noticed :—

Education.—The considerable increase under this head is mainly due to Government contribution for the expansion of primary education.

Civil Works.—The increase is accounted for by the receipt of special grants from Government for flood damage repairs and partly by better collection of license fees on carts by some Boards.

On the expenditure side, the following variations may be noticed :—

Education.—The increased expenditure under this head is mainly due to larger amounts spent by Boards with the help of additional Government grants on Middle Vernacular and Primary Schools and in taking over venture schools. Payment of arrear bills of Lower Primary School teachers by the Barpeta Board also partly accounts for this increase.

Medical.—Increase is due to increased grants to dispensaries by some boards and payment of contribution by one board for anti-malarial measures.

Miscellaneous.—There was increase under this head in Assam Valley of which Rs.18,000 represents payment of contributions to the War Fund by Dhubri, Tezpur, Nowgong, Golaghat, Dibrugarh and North Lakhimpur Boards. There was decrease under the head water supply—original works as no major project was undertaken for the improvement of rural water supply. In the Surma Valley withdrawal of grant by Silchar Board to Village Authority at Lakhipur bazar and taking over by Karimganj Board of some primary schools from village authorities to their direct control accounted for some decrease.

The statements below show the contributions by Government for different purposes and the proportion of Boards' free income spent on Education, Medical, Roads and other purposes :—

Statement showing the Government grants to Local Boards in the year 1940-41

Local Boards	Education	Medical	Scientific and other Minor Departments	Miscellaneous	Civil Works	Total grants	Total grants *minus* miscellaneous	Total income excluding opening balance and debt heads.	Free income
1	2	3	4	5	6	7	8	9	10
SURMA VALLEY	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Silchar ..	49,987	11,016	..	16,331	16,369	93,703	77,372	1,97,082	1,19,710
2. Hailakandi..	28,402	1,680	1,000	15,388	6,191	52,661	37,273	84,786	47,513
3. North Sylhet	71,784	7,604	..	3,378	19,083	1,01,849	98,471	1,88,229	89,758
4. Karimganj ..	64,404	9,180	..	8,064	18,255	99,903	91,839	1,74,905	83,066
5. South Sylhet	67,893	9,180	..	16,726	20,001	1,13,800	97,074	1,79,643	82,569
6. Habiganj ..	86,574	3,672	..	6,266	15,500	1,12,012	1,05,746	1,99,144	93,398
7. Sunamganj..	72,822	3,672	..	6,357	14,713	97,564	91,207	1,77,657	81,450
Total ..	4,41,866	46,004	1,000	72,510	1,10,112	6,71,492	5,98,982	12,01,446	6,02,464

Statement showing the Government grants to Local Boards in the year 1940-41—concld.

Local Boards	Education	Medical	Scientific and other Minor Departments	Miscellaneous	Civil Works	Total grants	Total grants *minus* miscellaneous	Total income excluding opening balance and debt heads	Free income
1	2	3	4	5	6	7	8	9	10
ASSAM VALLEY	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8 Dhubri ..	68,030	14,688	..	5,128	52,117	1,39,963	1,34,835	3,58,555	2,23,720
9. Goalpara ..	33,949	5,508	1,000	3,876	14,500	58,833	54,957	1,41,448	86,491
10. Gauhati ..	90,196	..	..	4,371	29,500	1,24,067	1,19,696	3,10,327	1,90,631
11. Barpeta ..	40,160	3,836	1,000	4,510	14,951	64,457	59,947	1,50,308	90,361
12. Tezpur ..	28,099	9,180	..	17,455	19,850	74,584	57,129	2,36,672	1,79,543
13. Mangaldai	27,321	5,508	1,000	10,260	11,590	55,679	45,419	1,71,388	1,25,969
14. Nowgong ..	52,399	16,524	..	9,765	22,600	1,01,288	91,523	2,75,202	1,83,679
15. Sibsagar ..	41,882	5,508	..	8,784	16,750	72,924	64,140	1,85,995	1,21,855
16. Jorhat ..	45,092	5,508	..	5,920	16,452	72,972	67,052	1,89,802	1,22,750
17. Golaghat ..	26,540	3,516	1,000	3,440	10,670	45,166	41,726	1,20,732	79,006
18. Dibrugarh..	36,864	7,799	..	19,783	37,029	1.01,475	81,692	2,90,160	2,08,468
19. North Lakhimpur.	24,883	5,508	1,000	11,688	7,100	50,179	38,491	93,513	55,022
Total ..	5,15,415	83,083	5,000	1,04,980	2,53,109	9,61,587	8,56,607	25,24,102	16,67,495
Grand total for 1940-41.	9,57,281	1,29,087	6,000	1,77,490	3,63,221	16,33,079	14,55,589	37,25,548	22,69,959
Grand total for 1939-40.	8,96,243	1,28,762	5,609	1,77,202	3,38,270	15,46,086	13,68,884	35,73,762	22,04,878

Statement showing the proportion of each Local Board's expenditure on certain heads in the year 1940-41

Surma Valley						Assam Valley					
Local Boards	Free income	Percentage of expenditure from Board's fund of free income of Board			Percentage available for other objects of reserved as unexpected balance	Local Boards	Free income	Percentage of expenditure from Board's fund of free income of Board			Percentage available for other objects of reserved as unexpected balance
		Education	Road	Medical aid				Education	Road	Medical aid	
	Rs.						Rs.				
Silchar ..	1,19,710	26	35	19	20	Dhubri ..	2,23,720	24	21	21	34
Hailakandi ..	47,513	26	21	32	21	Goalpara ..	86,491	37	20	18	25
North Sylhet ..	89,758	24	17	37	22	Gauhati ..	1,90,631	37	14	27	22
Karimganj ..	83,066	39	4	33	24	Barpeta ..	90,361	39	7	25	29
South Sylhet ..	82,569	27	11	29	33	Tezpur ..	1,79,543	31	28	14	27
Habiganj ..	93,357	34	16	30	20	Mangaldai ..	1,25,969	26	27	16	31
Sunamganj ..	86,450	25	14	33	28	Nowgong ..	1,83,679	42	17	19	22
						Sibsagar ..	1,21,855	25	34	12	29
						Jorhat ..	1,22,750	32	17	13	38
						Golaghat ..	79,006	30	30	19	21
						Dibrugarh ..	2,08,468	18	41	12	29
						North Lakhimpur.	55,022	33	29	17	21
Total ..	6,02,423	28	18	30	24	Total ..	16,67,495	30	24	18	28
						Provincial total	22,69,918	30	22	21	27

The difference in the percentages of free income devoted by the various boards to each sphere of activity may be due to the peculiar circumstances obtaining in the different localities but there is a tendency on the part of some Boards, such as Karimganj, to reduce disproportionately the expenditure on roads from their free income. Larger expenditure on education to remove illiteracy is no doubt necessary and desirable but communications should not be altogether neglected.

The progress made during the year is briefly summarised below:—

Education.—Middle English Schools maintained by the Boards remained the same in the Assam Valley but decreased by ten in the Surma Valley, due to Government taking over ten Middle English Schools of the Habiganj Local Board. The number of Middle Vernacular Schools maintained by the Boards increased by seven in the Assam Valley but decreased by five in the Surma Valley. In the latter there was an increase of two under Silchar Board but decrease of seven under North Sylhet Board as these seven schools were taken over by Government. There was a net increase of 413 Primary Schools which is shared by all the Boards. Larger grants from Government helped the Boards in taking over a number of venture schools. The demand for expansion of primary education is great and increasing and there is a long list of venture schools awaiting recognition. Government contribution was substantially increased in the year under review but it is not proper for Local Boards to look to Government only for aid as Government have many other pressing demands on their revenues. The local authorities must find means to increase their own resources to meet this ever increasing demand for education. Far too many schools in the province are ill equipped and ill staffed. Improvement in the quality of teaching should go hand in hand with expansion and it is to be hoped that the Boards will gradually replace untrained teachers by trained ones to achieve this.

Medical.—The number of dispensaries increased by one due to the opening of a dispensary at Tingkhong by the Dibrugarh Local Board. Demand for more medical aid continued but lack of funds prevented Boards from opening new dispensaries. Reconstruction of dispensary at Jamadarhat under Dhubri Local Board is reported not to have been taken up due to a difference of opinion about a new site. An Ayurvedic dispensary was started by Tezpur Board at Behali and it is reported to have worked satisfactorily.

There was an epidemic of cholera in Silchar and North Sylhet and there were sporadic cases in Hailakandi, Karimganj, South Sylhet and Sunamganj. Timely and effective measures were taken to deal with these by the Medical Officers as well as the Public Health and Local Board staffs.

There were outbreaks of small-pox in Karimganj, South Sylhet, Sunamganj and North Sylhet and sporadic cases in Silchar. Temporary vaccinators were employed by Karimganj, South Sylhet and Sunamganj Boards.

Kala-azar and Leprosy cases continued to be treated in some Local Board dispensaries. *Kala-azar* is said to be still prevalent in Golaghat subdivision where Public Health Department and local bodies are co-operating to stamp it out.

Barpeta Local Board continued to maintain the Leper Asylum which is reported to be doing good work.

Anti-malarial measures were carried on at Hojai centre in Nowgong.

Sanitation.—Some Boards in Surma Valley spent small amounts for improvement of sanitation of bazars and for rural water-supply. Silchar Board repaired some tanks and wells. The total number of tanks in the Assam Valley increased by 46 and wells by 84. No major project for water-supply was however undertaken by any Board. Vaccination and re-vaccination continued as usual. North Sylhet Local Board detected 66 cases of adulteration of ghee and mustard oil, 30 of which ended in conviction and the others were pending. It is to be hoped that other Boards will take similar action to prevent adulteration of food stuffs.

Veterinary.—That Veterinary work has increased considerably and is being more and more appreciated by the public would be apparent from the increase in the total number of inoculations and treatments. In the Assam Valley inoculations in 1940-41 were three times those in 1938-39. The demand for service is continually increasing and the existing staff find it difficult to cope with the work. Most of the Boards recognise the need for additional staff which they are unable to meet from their own resources. In the Surma Valley there were outbreaks of cattle diseases in all the subdivisions except Habiganj and Sunamganj. Adequate steps were taken everywhere to deal with them. In Sunamganj subdivision the Veterinary staff detected some cases of cattle poisoning in which the offenders were convicted.

Audit.—Accounts of seven Boards, *viz.*, Sibsagar, Jorhat, Golaghat, Nowgong, Barpeta, Gauhati and Dhubri in the Assam Valley and four Boards *viz.*, Silchar, South Sylhet, Sunamganj and North Sylhet in the Surma Valley were audited during the year. The Examiner reports that the state of accounts of most of the Local Boards audited showed no sign of improvement and the accounts of Dhubri, Nowgong, South Sylhet and Gauhati were far from satisfactory, continued disregard of audit instructions, non-observance of rules and lack of supervision being the main causes of this state of affairs. Government must again point out to the Boards the obligation they are under to pay greater attention to a close supervision of accounts and a stricter compliance with the rules.

Inspection.—The offices of all the Boards of the Assam Valley except North Lakhimpur were inspected by the Commissioner of Divisions but he did not inspect any offices of Boards in the Surma Valley.

General.—Two conferences of chairmen and vice-chairmen were held at Gauhati and Sylhet presided over by the Hon'ble Minister, Local Self-Government, where various important matters concerning the welfare of the Boards were discussed. Action has been taken by the Government on some of the resolutions while others are under consideration.

The financial condition of most of the Boards except Silchar and Habiganj continued to be unsatisfactory. With the expansion and growth of population, the demand for more schools, dispensaries and roads is constantly on the increase and unless the Boards take steps to augment their existing resources by voting for an increase of local rate, there is no hope of much improvement. It is to be regretted that the Karimganj Board could not carry the proposal to increase local rate although its financial condition is far from satisfactory.

Party factions and dissension are still rife in some Boards and Government hope that members will sink their differences and work unitedly in a spirit of selfless services, as it is only by so doing that they can carry out properly the duty which they owe to the public which has elected them.

Government record their appreciation of the work done by the various gentlemen mentioned in the divisional reports and thank the Commissioner of Divisions for his interesting report on the Assam Valley Local Boards.

By order of the Governor of Assam,

S. L. MEHTA,

Secy. to the Govt. of Assam in the Edn. and L.S.-G. Deptts.

STATEMENT I

Statement showing the constitution of local boards in Assam during the year 1940-41

Serial No.	Name of local board	Act under which constituted	Area in square miles	Population within the area	Particulars about Chairman: Elected non-official	Elected official	Nominated non-official	Nominated official	Number of members: *Ex-officio* Supernumerary	Nominated	Elected	Total	Officials	Non-officials	Europeans	Indians
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Surma Valley Division	Assam Local Self-Government Act I of 1915, as subsequently amended.														
1	Silchar ..		1,447·50	4,37,284	1	..	..	..	3	4	19	26	3	23	9	17
2	Hailakandi ..		520·28	1,66,536	1	..	..	..	3	4	16	23	3	20	4	19
3	North Sylhet ..		1,087	6,64,172	1	..	..	..	3	3	23	29	3	26	3	26
4	Karimganj ..		1,076	5,68,228	1	..	..	..	3	3	23	29	3	26	2	27
5	South Sylhet ..		863·62	5,15,154	1	..	..	..	3	3	20	26	3	23	6	20
6	Habiganj ..		1,001	7,31,151	1	..	..	..	3	3	25	31	3	28	4	27
7	Sunamganj ..		1,442	6,37,897	1	..	..	..	3	4	18	25	3	22	..	25
	Total for 1940-41		7,437·40	37,20,422	7	..	..	..	21	24	144	189	21	168	28	161
	Assam Valley Division															
1	Dhubri ..		2,865	7,15,924	1	..	..	..	3	4	21	28	3	25	..	28
2	Goalpara ..		1,089	2,98,361	1	..	..	..	3	3	13	19	3	16	..	19
3	Gauhati ..		2,584	8,10,032	1	..	..	..	3	5	23	31	3	28	..	31
4	Barpeta ..		1,274	4,54,168	1	..	..	..	3	4	16	23	3	20	..	23
5	Tezpur ..		2,041	4,12,545	1	..	..	..	3	4	19	26	3	23	6	20
6	Mangaldai ..		1,377	3,2[illegible],246	..	..	1	..	3	3	20	26	3	23	5	21
7	Nowgong ..		1,786·55	7,10,800	1	..	..	..	3	3	20	26	3	23	5	21
8	Sibsagar ..		1,162	3,82,831	1	..	..	..	3	3	20	26	3	23	6	20
9	Jorhat ..		1,033	3,77,358	1	..	..	..	3	3	20	26	3	23	4	22
10	Golaghat ..		3,015	3,14,552	1	..	..	..	3	4	19	26	3	23	5	21
11	Dibrugarh ..		3,033	6,89,345	1	..	..	..	3	5	23	31	3	28	9	22
12	North Lakhimpur		1,174	2,05,497	..	..	1	..	3	2	18	23	3	20	6	17
	Total for 1940-41		22,433·55	56,95,659	10	..	2	..	36	43	232	311	36	275	46	265
	Grand total for 1940-41.		29,870·95	94,16,081	17	..	2	..	57	67	376	500	57	443	74	426
	Grand total for 1939-40.		*28,870.95*	*77,33,479*	*17*	..	*2*	..	57	*67*	*376*	*500*	*57*	*443*	*74*	*426*

N.B.—The population figures are taken from 1941 C[illegible]

STATEMENT No. IA

Statement showing the number of meetings, etc. of local boards in Assam during 1940-41

Serial No.	Name of local board	Total number of meetings held including those specified in columns 4 and 5	Number of meetings out of the total in column 3 which proved abortive for want of quorum	Numberof meetings out of the total in column 3 which were adjourned	Average percentage of officials present at each meeting	Average percentage of non-officials present at each meeting	Average percentage of all members present at each meeting	Remar
1	2	3	4	5	6	7	8	9
	Surma Valley Division							
1	Silchar ..	14	..	..	40·33	69·26	65·92	
2	Hailakandi ..	11	..	..	36·36	75·00	69·96	
3	North Sylhet ..	8	..	3	29·17	78·85	73·71	
4	Karimganj ..	17	1	2	35·71	59·07	56·65	
5	South Sylhet ..	10	..	..	46·66	72·17	69·23	
6	Habiganj ..	8	..	..	33·33	76·79	72·58	
7	Sunamganj ..	12	..	..	50·00	81·44	77·66	
	Total for 1940-41	80	1	5	38·79	73·10	69·28	
	Assam Valley Division							
1	Dhubri ..	9	..	..	22	88	81	
2	Goalpara ..	8	..	..	50	94	87	
3	Gauhati ..	10	..	..	9	84	77	
4	Barpeta ..	11	..	..	45	75	72	
5	Tezpur ..	11	..	..	12	85	77	
6	Mangaldai ..	11	..	..	24	77	71	
7	Nowgong ..	11	..	..	12	76	69	
8	Sibsagar ..	8	..	..	21	67	62	
9	Jorhat ..	14	..	5	17	78	71	
10	Golaghat ..	7	..	..	43	64	62	
11	Dibrugarh ..	10	..	..	13	68	63	
12	North Lakhimpur	8	..	..	29	81	74	
	Total for 1940-41	118	..	5	24	78	72	
	Grand total for 1940-41.	198	1	10	29·44	75·96	70·81	
	Grand total for 1939-40.	*219*	*1*	*11*	*33·87*	*78·15*	*71·63*	

STAT[cut off]

Statement showing the income of local boards in Assa[cut off]

Serial No.	Name of local board	I.—Land Revenue				VI.—Local Rates				XII.—Interests				XVIA.—Law and Justice	XVII.—Police		
		Closing balance of last year	Revenue due to canals	Revenue due from bazars on Government land and other land revenue	Total	Local rates	Village Service Fund	As many columns as may be necessary to show other receipts from Local rates	Total	For educational purposes	For medical purposes	For other purposes	Total		Receipts under Cattle Trespass Act	Other items	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Surma Valley Division	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Silchar ..	26,779	..	5,559	5,559	52,060	..	..	52,060	..	..	..	..	..	5,159	..	5,159
2	Hailakandi..	1,217	..	..	..	20,494	..	..	20,494	..	..	..	..	261	1,520	..	1,520
3	North Sylhet	9,890	..	929	929	60,019	..	..	60,019	..	..	..	..	10	4,838	14	4,852
4	Karimganj..	8,891	..	..	..	53,337	..	..	53,337	..	..	..	..	..	2,272	..	2,272
5	South Sylhet	36,733	..	..	..	46,732	..	..	46,732	..	..	..	..	603	3,422	..	3,422
6	Habiganj ..	7,970	..	..	..	65,167	..	..	65,167	..	..	..	..	..	3,638	969	4,607
7	Sunamganj..	12,106	..	..	..	61,508	..	..	61,508	..	..	..	..	..	5,547	..	5,547
	Total for 1940-41.	1,03,586	..	6,488	6,488	3,59,317	..	..	3,59,317	..	..	..	..	874	26,396	983	27,379
	Assam Valley Division																
1	Dhubri ..	30,405	..	5,161	5,161	1,42,714	..	..	1,42,714	..	..	..	..	..	16,163	195	16,358
2	Goalpara ..	13,716	..	..	..	56,082	..	..	56,082	..	..	..	..	..	4,480	161	4,641
3	Gauhati ..	49,078	..	12,141	12,141	1,26,760	..	..	1,26,760	..	..	..	..	..	11,017	..	11,017
4	Barpeta ..	13,360	..	10,227	10,227	45,981	..	..	45,981	..	..	..	..	4	7,652	474	8,126
5	Tezpur ..	60,358	..	14,985	14,985	87,283	..	..	87,283	..	..	..	..	43	9,476	..	9,476
6	Mangaldai ..	24,729	..	14,162	14,162	53,186	..	..	53,186	..	..	..	..	..	9,560	20	9,580
7	Nowgong ..	24,269	..	27,181	27,181	91,751	..	..	91,751	..	..	..	..	85	18,423	..	18,423
8	Sibsagar ..	16,636	..	3,973	3,973	77,766	..	..	77,766	..	..	184	184	1	3,635	258	3,893
9	Jorhat ..	7,424	..	7,028	7,028	75,641	..	..	75,641	..	..	..	..	..	4,925	..	4,925
10	Golaghat ..	14,445	..	382	382	46,985	..	..	46,985	..	..	..	..	..	5,750	465	6,215
11	Dibrugarh ..	68,223	..	17,013	17,013	1,17,520	..	..	1,17,520	..	..	..	..	..	13,677	..	13,677
12	North Lakhimpur.	21,019	..	6,223	6,223	20,056	..	..	20,056	..	..	..	..	..	5,265	67	5,332
	Total for 1940-41.	3,43,662	..	1,18,476	1,18,476	9,41,725	..	..	9,41,725	..	..	184	184	133	1,10,023	1,640	1,11,663
	Grand total for 1940-41.	4,47,248	..	1,24,964	1,24,964	13,01,042	..	..	13,01,042	..	..	184	184	1,007	1,36,419	2,623	1,39,042
	Grand total for 1939-40.	*4,44,388*	..	*1,35,878*	*1,35,878*	*12,49,097*	..	..	*12,49,097*	..	..	*458*	*458*	*1,551*	*1,37,445*	*3,085*	*1,40,530*

MENT No. II

for the year ending the 31st March 1941

XIX.—Education												XX.—Medical					
School fees					Contributions			Miscellaneous							Contributions		
Training and Special Schools	High Schools	Middle Schools	Primary Schools	Total	From Government	Other contributions	Total	Sale-proceeds of books	Miscellaneous	Total	Total	Hospital and Dispensary receipts	Medicines sold by Civil Surgeons	Income from endowments	From Government	Other contributions	Total
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	..	49,987	..	49,987	..	65	65	50,052	..	..	..	11,016	660	11,676
..	..	..	..	..	28,402	..	28,402	..	47	47	28,449	..	..	..	1,680	408	2,088
..	..	..	..	..	71,784	..	71,784	..	68	68	71,852	..	..	..	7,604	45	7,649
..	..	..	..	..	64,404	..	64,404	..	75	75	64,479	..	..	..	9,180	..	9,180
..	..	..	..	..	67,893	..	67,893	..	129	129	68,022	..	..	..	9,180	936	10,116
..	..	..	..	..	86,574	..	86,574	..	98	98	86,672	..	..	..	3,672	620	4,292
..	..	..	..	..	72,822	..	72,822	..	131	131	72,953	..	..	..	3,672	700	4,372
..	..	..	..	..	4,41,866	..	4,41,866	..	613	613	4,42,479	..	..	..	46,004	3,369	49,373
..	..	1,756	..	1,756	68,030	347	68,377	..	751	751	70,884	..	..	..	14,688	2,429	17,117
..	..	20	100	120	33,949	630	34,579	..	..	..	34,699	..	..	..	5,508	1,834	7,342
..	..	21	..	21	90,196	..	90,196	..	493	493	90,710	..	..	..	..	300	300
..	..	40	..	40	40,160	150	40,310	..	146	146	40,496	..	..	..	3,836	1,000	4,836
..	..	77	77	154	28,099	20	28,119	..	2	2	28,275	..	..	..	9,180	1,137	10,317
..	..	1,131	..	1,131	27,321	..	27,321	..	58	58	28,510	..	..	..	5,508	..	5,508
633	..	896	208	1,737	52,399	..	52,399	..	31	31	54,167	..	..	..	16,524	1,024	17,548
..	..	1,958	..	1,958	41,882	..	41,882	..	50	50	43,890	..	..	..	5,508	1,239	6,747
..	..	2,515	..	2,515	45,092	..	45,092	..	154	154	47,761	..	..	..	5,508	1,730	7,238
..	..	..	..	..	26,540	..	26,540	..	144	144	26,684	..	..	..	3,516	475	3,991
..	..	1,271	..	1,271	36,864	..	36,864	..	16	16	38,151	..	..	..	7,799	52	7,851
..	..	..	..	..	24,883	..	24,883	..	85	85	24,968	..	..	..	5,508	..	5,508
633	..	9,685	385	10,703	5,15,415	1,147	5,16,562	..	1,930	1,930	5,29,195	..	..	..	83,083	11,220	94,303
633	..	9,685	385	10,703	9,57,281	1,147	9,58,428	..	2,543	2,543	9,71,674	..	..	..	1,29,087	14,589	1,43,676
486	..	*8,620*	*283*	*9,389*	*8,96,243*	*533*	*8,96,776*	..	*2,956*	*2,956*	*9,09,121*	..	..	..	*1,28,762*	*13,852*	*1,49,465*

Serial No.	Name of local board	XX.—Medical—*concld.*				XXI.—Scientific and other Minor Departments											XXII.—Receipts in aid of superannuation and compassionate allowance
		Miscellaneous							Public Exhibitions and Fairs								
		Sanitary fees and fines	Other receipts	Total	Total	Botanical and other public garden receipts	Veterinary receipts	Receipts on account of experimental cultivation	Horse fairs	Cattle fairs	Other exhibitions and fairs	Total	Miscellaneous	Contributions from Government	Other contributions	Total	Contributions for pensions or gratuities
		37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52
	Surma Valley Division	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	R .	Rs.	Rs.	Rs.	Rs.	Rs.
1	Silchar ..	..	14	14	11,690	..	..	..	..	..	..	..	..	..	..	..	..
2	Hailakandi..	..	..	..	2,088	..	..	..	..	..	..	..	..	1,000	..	1,000	..
3	North Sylhet	..	..	..	7,649	..	15	..	..	..	..	..	..	..	..	15	..
4	Karimganj..	250	1,347	1,597	10,777	..	..	..	..	..	..	..	..	..	50	50	..
5	South Sylhet	..	..	..	10,116	..	..	..	..	..	..	..	..	..	..	..	..
6	Habiganj ..	..	..	..	4,292	..	180	..	..	..	..	..	41	..	..	221	..
7	Sunamganj ..	..	..	..	4,372	..	139	..	..	..	..	..	..	..	..	139	..
	Total for 1940-41.	250	1,361	1,611	50,984	..	334	..	..	..	..	..	41	1,000	50	1,425	..
	Assam Valley Division																
1	Dhubri ..	150	..	150	17,267	..	..	..	..	..	..	..	424	..	..	424	..
2	Goalpara ..	..	181	181	7,523	..	..	..	..	..	..	..	60	1,000	..	1,060	..
3	Gauhati ..	..	1	1	301	..	..	..	..	..	..	..	135	..	..	135	..
4	Barpeta ..	..	16	16	4,852	..	..	..	..	..	..	..	..	1,000	..	1,000	..
5	Tezpur ..	33	..	33	10,350	..	..	..	..	..	..	..	..	..	..	..	..
6	Mangaldai..	210	..	210	5,718	..	..	..	..	..	..	..	238	1,000	..	1,238	..
7	Nowgong ..	..	..	..	17,548	..	28	..	..	..	..	..	..	..	..	28	..
8	Sibsagar ..	..	..	..	6,747	..	120	..	..	..	..	..	..	..	..	120	..
9	Jorhat ..	..	..	..	7,238	..	..	..	..	..	..	..	..	..	..	..	..
10	Golaghat ..	..	..	..	3,991	..	284	..	..	..	..	..	..	1,000	114	1,398	..
11	Dibrugarh ..	..	..	..	7,851	..	..	..	..	..	..	..	285	..	..	285	..
12	North Lakhimpur.	..	..	..	5,508	..	..	..	..	..	..	..	..	1,000	..	1,000	..
	Total for 1940-41.	393	1 8	591	94,894	..	432	..	..	..	..	..	1,142	5,000	114	6,688	..
	Grand total for 1940-41.	643	1,559	2,202	1,45,878	..	766	..	..	..	..	..	1,183	6,000	164	8,113	..
	Grand total for 1939-40.	*387*	*267*	*654*	*1,43,268*	..	*694*	..	..	..	..	..	*910*	*5,609*	*50*	*7,263*	..

XXIII.—Stationery and printing	XXV.—Miscellaneous									XXVI.—Railways			XXX.—Irrigation—Minor Works and Navigation
					Contributions								
Press receipts	Sale of old stores and materials	Sale of Nazul (escheated) buildings and lands	Rent of (escheated) buildings and lands	Total	From Government	Other contributions	Other Miscellaneous receipts (conservancy receipts)	Other receipts	Total	Gross receipts	Deduct—Working expenses	Net receipts	Local canal receipts
53	54	55	56	57	58	59	60	60(*a*)	61	62	63	64	65
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
245	..	..	..	..	16,331	..	46	220	16,597	..	..	..	..
..	..	..	..	..	15,388	..	40	..	15,428	..	..	..	..
184	..	..	..	..	3,378	..	34	..	3,412	..	..	..	..
..	..	..	..	..	8,064	..	..	96	8,160	..	..	..	..
..	..	..	..	..	16,726	..	..	686	17,412	..	..	..	..
..	..	..	..	..	6,266	280	152	..	6,698	..	..	..	..
..	..	..	..	..	6,357	..	1,525	..	7,882	..	..	..	..
429	..	..	..	..	72,510	280	1,797	1,002	75,589	..	..	..	..
..	..	..	..	..	5,128	..	147	..	5,275	..	..	..	..
..	..	..	..	..	3,876	39	..	..	3,915	..	..	..	..
..	..	..	..	..	4,371	..	..	..	4,371	..	..	..	..
75	..	..	..	..	4,510	..	..	24	4,534	..	..	..	..
184	..	..	..	..	17,455	600	51	..	18,106	..	..	..	..
153	..	..	..	..	10,260	..	..	..	10,260	..	..	..	..
..	..	..	..	..	9,765	..	320	..	10,085	..	..	..	..
..	..	..	..	..	8,784	201	..	..	8,985	..	..	..	..
..	..	..	..	..	5,920	..	465	..	6,385	..	..	..	..
..	..	..	..	..	3,440	101	..	..	3,541	..	..	..	..
..	..	..	..	..	19,783	..	..	..	19,783	..	..	..	..
..	..	..	..	..	11,688	..	724	..	12,412	..	..	..	..
412	..	..	..	..	1,04,980	941	1,707	24	1,07,652	..	..	..	..
841	..	..	..	..	1,77,490	1,221	3,504	1,026	1,83,241	..	..	..	..
977	..	..	..	..	*1,77,202*	*1,199*	*4,671*	*147*	*1,83,219*	..	..	..	..

Serial No.	Name of Local Board	XXXI.—Civil Works														
		In charge of Civil Officers													In charge of Public Works Officers	Total
		Tolls on ferries and roads	Rent of buildings and lands other than nazul (escheated)	Sale of buildings and other property other than nazul (escheated)	Sale of stores and materials	Staging bungalow fees	Serai (rest-house) fees	Sale proceeds of trees, grass, etc.	Miscellaneous	Contribution from Government (for improvement of communications)	Contribution from Provincial Motor Tax	Other contributions	License fees on vehicles other than motor vehicles	Total		
		66	67	68	69	70	71	72	73	74	74(*a*)	75	75(*a*)	76	77	78
	Surma Valley Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Silchar ..	28,093	..	..	..	..	..	..	660	16,369	8,436	..	2,162	55,720	..	55,720
2	Hailakandi..	6,171	47	..	52	..	..	18	22	6,191	..	..	3,045	15,546	..	15,546
3	North Sylhet	14,428	946	209	..	..	..	66	6	19,083	3,750	..	819	39,307	..	39,307
4	Karimganj..	14,418	307	..	134	47	..	..	19	18,255	2,230	..	420	35,830	..	35,830
5	South Sylhet	4,876	..	..	..	56	..	..	28	20,001	5,554	..	2,821	33,336	..	33,336
6	Habiganj ..	12,170	..	..	437	..	68	..	303	15,500	1,198	..	1,811	31,487	..	31,487
7	Sunamganj..	9,994	..	..	..	..	102	447	..	14,713	..	..	..	25,256	..	25,256
	Total for 194 -41.	90,150	1,300	209	623	103	170	531	1,038	1,10,112	21,168	..	11,078	2,36,482	..	2,36,482
	Assam Valley Division.															
1	Dhubri ..	18,247	..	..	120	99	..	..	398	52,117	167	..	29,324	1,00,472	..	1,00,472
2	Goalpara ..	2,385	..	100	60	38	..	..	..	14,500	630	99	15,716	33,528	..	33,528
3	Gauhati ..	7,460	247	252	13	25	30	..	..	29,500	191	..	27,174	64,892	..	64,892
4	Barpeta ..	8,784	116	..	18	67	..	11	..	14,951	273	1,144	13,649	35,013	..	35,013
5	Tezpur ..	11,052	229	..	97	67	..	..	355	19,850	8,948	..	27,372	67,970	..	67,970
6	Mangaldai ..	3,409	10	..	12	19	..	50	326	11,590	6,277	..	26,888	48,581	..	48,581
7	Nowgong ..	12,682	969	..	194	10	..	31	5	22,600	1,740	..	17,703	55,934	..	55,934
8	Sibsagar ..	14,228	120	..	11	63	..	1	36	16,750	4,144	103	4,980	40,436	..	40,436
9	Jorhat ..	5,028	409	..	..	121	..	12	..	16,452	6,904	..	11,898	40,824	..	40,824
10	Golaghat ..	2,628	..	..	13	6	..	..	1,211	10,670	6,068	..	10,940	31,536	..	31,536
11	Dibrugarh ..	3,6[illegible]0	..	..	..	14	..	..	411	37,029	26,728	..	8,018	75,880	..	75,880
12	North Lakhimpur.	5,313	..	..	..	..	..	29	..	7,100	2,125	..	3,447	18,014	..	18,014
	Total for 1940-41.	90,896	2,100	352	538	529	30	134	2,742	2,53,109	64,195	1,346	1,97,109	6,13,080	..	6,13,080
	Grand total for 1940-41.	1,81,046	3,400	998	724	700	132	665	3,780	3,63,221	85,363	1,346	2,08,184	8,49,562	..	8,39,579
	Grand total for 1939-40.	*1,78,977*	*3,129*	*854*	*1,085*	*781*	*168*	*750*	*4,806*	*3,38,270*	*85,363*	*3,524*	*1,84,693*	*8,02,400*	..	*8,02,400*

Total income, excluding opening balance	Debts			Total receipts, excluding opening balance	Total receipts, including opening balance	Incidence of taxation per head of population	Incidence of income (excluding balances) per head of population	Remarks
	Loans	Deposits and advances	Total					
79	80	81	82	83	84	85	86	87
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
1,97,082	14,470	5,969	20,439	2,17,521	2,44,300	0 2 3	0 7 3	
84,786	..	2,078	2,078(*a*)	86,864	88,081	0 2 2	0 9 1	(*a*) Includes Rs.840 security deposit of contractors Rs.371 security deposit by pound Lessees Rs.561 deposit of Provident Fund contribution of Board's Medical Employees Rs.30 deposited for refund of Advance taken by M. Momtaz Ali Laskar, clerk from his Provident Fund money, Rs.90 deposited by Babu Norendra Kumar Nath Laskar, L.B,, member for Division of Lala Bhowanipur village road, Rs.10 security deposited for using L. B. road by a private person against any damage done to the road by dragging logs accross the road, Rs.98 advance recovered from Board's employees on account of building advance of Rs.78 advance recovered from the Deputy Controller of stationery by adjustment of bills.
1,88,229	..	6,550	6,550	1,94,779	2,04,669	0 1 5	0 4 6	
1,74,905	..	1,427	1,427	1,76,332	1,85,223	0 1 6	0 4 11	
1,79,643	..	4,458	4,458	1,84,101	2,20,834	0 1 6	0 5 7	
1,99,144	..	12,237	12,237	2,11,381	2,19,351	0 1 6	0 4 4	
1,77,657	..	2,393	2,393	1,80,050	1,92,156	0 1 7	0 4 5	
12,01,446	14,470	35,112	49,582	12,51,028	13,54,614	0 1 6	0 5 2	
[illegible],58,555	..	4,528	4,528	3,63,083	3,93,488	0 3 10	0 8 0	
1,41,448	..	327	327	1,41,775	1,55,491	0 3 11	0 7 7	
3,10,327	..	4,048	4,048	3,14,375	3,63,453	0 3 1	0 6 2	
1,50,308	..	2,781	2,781	1,53,089	1,66,449	0 2 1	0 5 4	
2,36,672	..	3,475	3,475	2,40,147	3,00,505	0 4 5	0 9 2	
1,71,388	..	22,548	22,548	1,93,936	2,18,665	0 3 11	0 8 5	
2,75,202	..	11,192	11,192	2,86,394	3,10,663	0 2 6	0 6 2	
1,85,995	..	8,116	8,116	1,94,111	2,10,747	0 3 6	0 7 9	
1,89,802	..	609	609	1,90,411	1,97,835	0 4 0	0 8 1	
1,20,732	..	1,370	1,370	1,22,102	1,36,547	0 2 11	0 6 2	
2,90,160	..	426	426	2,90,586	3,58,809	0 3 0	0 6 9	
93,513	..	4,744	4,744	98,257	1,19,276	0 2 0	0 7 3	
25,24,102	..	64,164	64,164	25,88,266	29,31,928	0 3 3	0 7 1	
37,25,548	14,470	99,276	1,13,746	38,39,294	42,86,542	0 2 9	0 7 6	
35,73,762	..	*87,409*	*87,409*	*36,61,171*	*41,05,559*	*0 3 2*	*0 7 6*	

STATE

Statement showing the expenditure of local boards in Assam

Serial No.	Name of Local Boards	Closing balance of last year	Total income during the year	1.—Refunds and drawbacks			3.—Land Revenue	8.—Local Rates	13.—Interest				18.—Administration				
									Interest on loans				General establishment of Local Funds				
				Local rate refund	Other revenue refund	Total	Improvement of *khas* bazar	Commission to Mauzadars	On account of last year	On account of current year	Other items	Total	Office establishment	Office contingencies (including stationery locally purchased).	Payment of establishment for offices of accounts, control and audit	Election expenses	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	16(*a*)	17
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Surma Valley Division																
1	Silchar ..	26,779	1,97,082	..	32	32	835	..	..	..	..	..	8,434	451	109	..	8,994
2	Hailakandi ..	1,217	86,864	..	..	..	..	..	..	..	..	..	3,064	375	142	..	3,581
3	North Sylhet..	9,890	1,94,779	..	230	230	227	..	..	812	..	812	8,942	877	..	..	9,819
4	Karimganj ..	8,891	1,76,332	790	11	801	..	..	..	497	..	497	5,400	252	..	..	5,652
5	South Sylhet ..	36,733	1,84,101	..	..	..	..	..	..	142	..	142	10,015	914	..	..	10,929
6	Habiganj ..	7,970	2,11,381	..	..	..	..	..	..	..	..	..	7,064	444	..	177	7,685
7	Sunamganj ..	12,106	1,80,050	..	..	..	..	..	..	..	..	..	8,571	512	..	..	9,083
	Total for 1940-41.	1,03,586	12,30,589	790	273	1,063	1,062	..	..	1,451	..	1,451	51,490	3,825	251	177	55,743
	Assam Valley Division																
8	Dhubri ..	30,405	3,63,083	..	..	..	300	89	..	..	..	..	11,402	1,049	..	..	12,451
9	Goalpara ..	13,716	1,41,775	..	102	102	..	..	..	..	..	..	7,839	348	..	..	8,187
10	Gauhati ..	49,078	3,14,375	118	52	170	..	12,541	..	..	..	..	10,481	631	..	..	11,112
11	Barpeta ..	13,360	1,53,089	..	..	..	547	5,314	..	..	..	..	6,545	649	..	..	7,194
12	Tezpur ..	60,358	2,40,147	378	..	378	26	5,739	..	..	..	..	9,204	1,787	..	50	11,041
13	Mangaldai ..	24,729	1,93,936	285	..	285	443	3,864	..	..	..	..	5,085	286	..	..	5,371
14	Nowgong ..	24,269	2,86,394	1	..	1	..	7,106	..	..	..	..	10,457	849	..	..	11,306
15	Sibsagar ..	16,636	1,94,111	151	..	151	..	5,070	..	311	..	311	6,175	461	31	..	6,667
16	Jorhat ..	7,424	1,90,411	..	..	..	.	5,741	..	2,103	..	2,103	9,752	452	..	..	10,204
17	Golaghat ..	14,445	1,22,102	59	..	59	71	4,350	..	..	..	..	3,204	231	..	..	3,435
18	Dibrugarh ..	68,223	2,90,586	724	..	724	..	6,268	..	517	..	517	6,340	998	..	..	7,338
19	North Lakhimpur.	21,019	98,257	285	..	285	..	1,783	..	..	..	..	6,026	310	..	..	6,339
	Total for 1940-41.	3,43,662	25,88,266	2,001	154	2,155	1,387	57,865	..	2,931	..	2,931	92,510	8,051	31	50	1,00,642
	Grand total for 1940-41.	4,47,248	38,18,855	2,791	427	3,218	2,449	57,865	..	4,382	..	4,382	1,44,000	11,876	282	227	1,56,385
	Grand total for 1939-40	*4,44388*	*36,61,171*	*4,694*	*3,520*	*8,214*	*2,305*	*55,154*	..	*4,903*	..	*4,903*	*1,34,356*	*13,483*	..	*566*	*1,48,405*

MENT No. III—*contd.*

for the year ending the 31st March 1941—contd.

19A.—Law and Justice—Courts of Law	20.—Police					21.—Ports and Pilotage	22—Education						
	Cattle pound charges								Maintenance and management				
	Establishment	Contingencies	Refund of cattle pound collection	Other charges	Total	Subsidies to steam boat companies	Grants to Universities	Inspection	Training and special schools	High schools	Middle schools	Primary schools	Total
18	19	20	21	22	23	24	25	26	27	28	29	30	31
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
45	..	..	..	..	..	..	..	..	..	..	13,921	60,983	74,904
32	..	..	..	..	..	..	..	..	..	..	4,554	31,037	35,591
114	..	63	..	..	63	..	..	..	..	..	..	87,226	87,226
89	108	..	..	..	108	..	..	..	..	..	9,281	81,987	91,268
199	530	..	10	..	540	..	..	..	..	..	4,456	82,327	86,783
201	..	10	..	..	10	..	..	..	..	..	5,395	1 07,027	1,12,422
..	..	..	..	10	10	..	..	..	..	..	3,870	81,713	85,583
680	638	73	10	10	731	..	..	..	..	..	41,477	5,32,300	5,73,777
1,233	..	485	..	..	485	..	..	..	3,658	..	24,471	79,516	1,07,645
..	..	..	..	62	62	..	..	..	934	..	12,266	45,811	59,011
..	1,020	100	..	197	1,317	..	..	..	1,643	..	33,960	1,15,223	1,50,826
77	..	..	..	..	..	..	..	..	763	..	12,864	57,881	71,508
213	624	..	..	..	624	..	..	..	3,361	..	22,540	45,427	71,328
..	..	28	..	..	28	..	..	..	..	..	10,100	44,903	55,003
..	..	..	..	..	..	..	..	..	3,378	..	28,662	94,125	1,26,165
6	..	35	403	..	438	..	..	..	..	..	10,845	56,642	67,487
380	..	..	..	103	103	..	..	..	756	..	12,582	64,861	78,199
..	..	4	..	88	92	..	..	..	719	..	10,053	34,494	45,266
317	..	31	37	40	108	..	..	..	948	..	10,578	54,806	66,332
..	..	..	..	..	..	..	..	..	..	..	8,758	31,111	39,969
2,226	1,644	6°3	440	490	3,257	..	..	..	16,160	..	1,9,7679	7,2 ,900	9,38,739
2,906	2,282	756	450	500	3,988	..	..	..	16,160	..	2,39,156	12,57,200	15,12,516
3,900	*2,329*	*465*	*218*	*893*	*3,905*	..	..	..	*18,452*	..	*2,40,517*	*11,89,509*	*14,84,478*

Statement showing the expenditure of Local Boards in Assam

Serial No.	Name of Local Board	22.—Education—*concld.*							24.—Medical						
											Sanitation and vaccination				
		Grants-in-aid	Scholarships	Miscellaneous	Contribution to Government	Other contributions	Refunds	Total	General Medical establishments	Hospitals and dispensaries	Vaccination establishments and charges	Sanitation charges	Total	Medical schools and Colleges	Lunatic Asylums
		32	33	34	35	36	37	38	39	40	41	42	43	44	45
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Surma Valley Division														
1	Silchar ..	660	1,419	1,209	..	257	..	78,449	1,48[illegible]	17,351	2,131	..	2,131	120	..
2	Hailakandi ..	624	1,066	243	..	1,900	..	39,424	8,473	5,389	811	..	811	..	..
3	North Sylhet..	55	1,466	1,833	..	..	..	90,580	16,883	5,065	2,559	..	2,559	..	..
4	Karimganj ..	3,143	1,257	97	..	..	..	95,765	1,520	19,709	2,006	..	2,006	..	..
5	South Sylhet ..	564	1,598	163	..	..	..	89,108	2,189	15,877	1,824	..	1,824	..	..
6	Habiganj ..	470	1,342	2,126	..	..	..	1,16,360	2,679	20,036	3,080	..	3,080	..	..
7	Sunamganj ..	3,021	1,346	1,379	..	..	..	91,329	3,405	20,606	2,589	..	2,589	..	..
	Total for 1940-41.	8,537	9,494	7,050	..	2,157	..	6,01,015	36,638	1,04,033	15,000	..	15,000	120	..
	Assam Valley Division														
8	Dhubri ..	6,341	2,788	3,149	..	..	..	1,19,923	16,302	24,961	5,389	33	5,422	120	..
9	Goalpara ..	2,367	1,766	2,390	..	210	100	65,844	1,846	9,308	1,949	..	1,949	30	..
10	Gauhati ..	350	3,000	2,850	..	..	..	1,57,026	..	40,391	5,282	..	5,282	..	..
11	Barpeta ..	..	1,760	1,901	..	..	..	75,169	..	19,334	2,981	..	2,981	..	..
12	Tezpur ..	1,560	1,386	1,155	..	20	..	75,449	6,836	13,043	3,437	..	3,437	510	..
13	Mangaldai ..	221	1,489	839	..	425	..	57,977	3,279	11,488	2,258	540	2,798	..	..
14	Nowgong ..	312	1,891	1,968	..	..	..	1,30,336	1,788	26,670	3,248	225	3,473	92	..
15	Sibsagar ..	1,860	1,789	134	..	571	..	71,841	3,912	8,222	1,329	..	1,329	..	..
16	Jorhat ..	2,053	1,386	1,733	..	..	..	83,371	3,368	6,924	2,796	11	2,807	..	..
17	Golaghat ..	241	1,213	1,099	..	..	..	47,819	5,250	7,749	1,600	259	1,859	..	..
18	Dibrugarh ..	975	1,370	1,481	..	..	..	70,158	3,844	19,064	3,669	..	3,669	..	..
19	North Lakhimpur.	276	1,285	115	..	1,000	..	42,645	..	6,130	1,031	..	1,031	..	..
	Total for 1940-41.	16,556	21,123	18,814	..	2,226	100	9,97,558	46,425	1,93,284	34,969	1,068	36,037	752	..
	Grand total for 1940-41.	25,093	30,617	25,864	..	4,383	100	15,98,573	83,063	2,97,317	49,969	1,068	51,037	872	255
	Grand total for 1939-40.	*27,074*	*30,622*	*24,692*	..	*4,150*	..	*15,35,016*	*77,006*	*2,04,402*	*48,736*	*893*	*49,629*	*1,089*	*225*

MENT No.III—*contd.*

for the year ending the 31st March 1941—contd.

Plague charges	Cholera and influenza epidemic charges	Contribution to Government	Other contributions	Refunds and Miscellaneous	Total	26.—Scientific and other minor departments: Experimental cultivation	Public exhibition and fairs: Horse fairs	Public exhibition and fairs: Cattle fairs	Public exhibition and fairs: Other exhibitions or fairs	Public exhibition and fairs: Total	Veterinary charges	Bull and stallion charges	Botanical and other public gardens	Provincial statistics	Contributions to Government	Other contributions	Total
46	46(*a*)	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	910	11,0.6	345	4	33,366	..	..	..	..	..	1,645	..	..	..	1,896	..	3,541
..	146	1,836	..	..	16,655	..	..	..	..	..	1,680	..	..	..	1,896	..	3,576
388	4,725	7,344	352	251	37,567	..	..	..	..	..	3,087	..	..	..	948	..	3,035
..	2,200	11,016	240	..	36,691	..	..	..	..	..	2,412	..	..	..	1,896	..	4,308
..	629	12,016	200	..	32,735	..	..	..	20	20	1,494	..	..	..	1,896	..	3,410
..	36	5,508	..	176	31,515	..	..	..	..	..	1,649	..	..	..	1,896	..	3,545
..	..	5,508	..	..	32,108	..	..	..	..	..	1,844	..	..	..	1,807	..	3,651
388	8,646	54,244	1,137	431	2,20,637	..	..	..	20	20	13,811	..	..	..	12,235	..	26,066
..	349	14,688	..	..	61,842	..	..	..	..	..	3,895	..	..	..	2,844	..	6,739
..	276	7,344	351	300	21,104	..	..	..	1,652	1,652	..	..	..	..	1,896	..	3,548
..	289	..	500	..	46,762	..	..	..	..	..	2,213	..	..	..	1,865	..	4,078
..	773	1,836	..	..	24,924	..	..	..	..	..	1,843	..	..	..	1,891	..	3,734
..	467	9,885	..	..	34,178	..	..	..	..	..	2,375	..	..	..	2,668	..	5,043
..	720	5,508	30	..	24 123	..	..	..	..	..	1,756	..	..	..	1,896	..	3,652
..	1,517	18,360	..	..	51,900	..	..	..	..	..	4,236	..	..	..	4,740	..	8,976
..	779	5,508	573	..	20,323	..	..	..	..	..	2,399	..	..	..	1,896	..	4,295
..	496	6,426	..	..	20,021	..	..	..	..	..	3,073	..	..	..	2,829	..	5,902
..	..	3,516	29	..	18,403	..	..	..	..	..	1,494	274	..	..	1,896	..	3,664
..	330	5,508	..	333	32,748	..	..	..	..	..	2,912	..	..	..	2,844	..	5,756
..	112	7,344	..	..	14,617	..	..	..	..	..	1,842	105	..	..	1,841	..	3,788
..	6,108	85,923	1,783	633	3,70,945	..	..	..	1,652	1,652	28,038	379	..	..	29,106	..	59,175
388	14,754	1,40,142	2,920	1,064	5,91,582	..	..	..	1,672	1,672	41,849	379	..	..	41,341	..	85,241
95	20,372	1,40,142	5,713	728	5,82,231	..	..	25	180	205	42,253	555	..	..	40,293	100	83,406

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Statement showing the expenditure of Local Boards in Assam

Serial No.	Name of Local Board	29.—Superannuation, allowances and pensions					30.—Stationery and Printing					32.—Miscel		
		Pensions	Gratuities	Contribution to Government	Other contributions including payments to service funds and provident funds	Total	Stationery purchased from central stores	Other stationery	Printing	Lithography	Total	Donation for charitable purposes	Rewards for destruction of dogs, wild animals and snakes	Other petty establishment charges
		63	64	65	66	67	68	69	70	71	72	73	74	75
	Surma Valley Division	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Silchar ..	..	503	..	1,808	2,311	169	..	173	..	342	..	..	..
2	Hailakandi ..	..	116	..	1,428	1,544	102	..	297	..	399	..	..	..
3	North Sylhet	..	2,016	..	1,473	3,489	..	681	219	..	900	..	..	220
4	Karimganj ..	..	3,843	..	2,097	5,940	142	..	121	..	263	..	..	24
5	South Sylhet	..	988	..	1,665	2,653	242	24	493	..	759	..	..	..
6	Habiganj ..	..	2,661	..	1,678	4,339	167	..	332	..	499	..	..	..
7	Sunamganj ..	..	1,252	..	2,366	3,618	..	94	308	..	402	..	..	..
	Total for 1940-41.	1,252	11,379	..	12,515	23,894	822	799	1,943	..	3,564	..	..	244
	Assam Valley Division													
8	Dhubri ..	..	759	..	5,193	5,952	669	..	604	..	1,273	..	..	..
9	Goalpara ..	..	..	..	3,752	3,752	93	..	410	..	503	..	..	..
10	Gauhati ..	..	..	..	4,099	4,099	405	..	73	..	478	460	..	..
11	Barpeta ..	..	..	..	1,118	1,118	119	..	576	..	695	..	..	..
12	Tezpur ..	..	..	..	4,320	4,320	196	..	1,130	..	1,326	..	..	..
13	Mangaldai ..	..	..	..	3,193	3,193	137	..	857	..	994	..	..	..
14	Nowgong ..	..	..	..	5,144	5,144	246	..	1,487	..	1,733	180	..	..
15	Sibsagar ..	..	..	..	4,541	4,541	192	..	598	..	790	..	..	.
16	Jorhat ..	..	..	..	4,702	4,702	172	..	492	..	664	..	..	..
17	Golaghat ..	..	..	..	2,879	2,879	89	8	193	..	290	..	..	..
18	Dibrugarh ..	..	..	..	2,264	2,264	98	..	496	..	594	..	..	..
19	North Lakhimpur.	..	125	..	2,443	2,568	87	..	310	..	397	..	..	..
	Total for 1940-41.	..	384	..	43,648	44,532	2,503	8	7,226	..	9,737	640	..	..
	Grand total for 1940-41.	1,252	11,011	..	56,163	68,426	3,325	807	9,169	..	13,301	640	..	244
	Grand total for 1939-40.	..	*14,468*	..	*56,876*	*71,344*	*2,865*	*443*	*11,467*	..	*14,775*	*675*	..	*210*

MENT No. III—*contd.*

for the year ending the 31st March 1941—contd.

laneous: Miscellaneous and unforeseen charges	laneous: Miscellaneous refunds	laneous: Contribution to Government	laneous: Other contributions	laneous: Total	33.—Famine Relief: Charitable relief	33.—Famine Relief: Public Works	33.—Famine Relief: Miscellaneous	33.—Famine Relief: Total	Railways: Interest on loans borrowed for Railway purposes	Railways: Payment of loans borrowed for Railway purposes and chargeable to Railway Revenue account	Railways: Construction of Railway charged to Revenue	Railways: Miscellaneous Railway expenditure	Railways: Total	43.—Minor Works and Navigation: Local canal charge	45.—Civil Works—Public Works: Buildings: Object of expenditure: Education	45.—Civil Works—Public Works: Buildings: Object of expenditure: Medical	45.—Civil Works—Public Works: Buildings: Object of expenditure: Others
76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,952	185	404
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	507	220	249
..	..	..	150	370	..	..	..	..	..	..	..	..	..	..	1,495	3,114	999
371	..	..	548	943	..	..	..	..	..	..	..	..	..	..	1,045	..	128
..	373	..	30	403	..	..	..	..	..	..	..	..	..	..	1,006	..	929
..	18	..	..	18	..	..	..	..	..	..	..	..	..	..	1,998	251	561
74	..	..	50	124	..	..	..	..	..	..	..	..	..	..	1,585	51	3,757
445	391	..	778	1,858	..	..	..	..	..	..	..	..	..	..	10,678	3,821	7,027
3,000	..	..	..	3,000	..	..	..	..	..	..	..	..	..	..	4,116	880	2,469
..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	50	82	68
890	..	..	..	1,350	..	..	..	..	..	..	..	..	..	..	1,510	5,356	2,165
..	50	..	..	50	..	..	..	..	..	..	..	..	..	..	607	1,633	428
3,000	..	..	150	3,150	..	..	..	..	..	..	..	..	..	..	7,614	989	4,638
47	..	..	..	47	..	..	..	..	..	..	..	..	..	..	2,560	1,409	441
1,080	..	..	..	1,260	..	..	..	..	..	..	..	..	..	..	75	..	557
64	..	..	51	115	..	..	..	..	..	..	..	..	..	..	968	182	2,216
32	..	..	1,030	1,062	..	..	..	..	..	..	..	..	..	..	3,943	932	867
1,228	..	..	..	1,229	..	..	..	..	..	..	..	..	..	..	2,481	..	170
10,864	..	..	..	10,864	..	..	..	..	..	..	..	..	..	..	5,329	..	1,644
1,000	635	..	..	1,635	..	..	..	..	..	..	..	..	..	..	542	21	243
21,205	685	..	1,231	23,761	..	..	..	..	..	..	..	..	..	..	29,795	11,484	15,906
21,650	1,076	..	2,009	25,619	..	..	..	..	..	..	..	..	..	..	40,473	15,105	22,933
4,305	*129*	..	*6,812*	*12,131*	..	..	..	..	..	..	..	..	..	..	*43,328*	*25.986*	*17,055*

Statement showing the expenditure of Local Boards in Assam

45.— Civil Works—Public

Serial No.	Name of Local Board	Total		Communications		Water-supply and Water-works		Drainage		Other works of improvement	Establishment and contingencies appertaining to Public Works	Tools and plant	Staging bungalows and *serai* (rest house) establishments and charges	Arboriculture charges	Miscellaneous
		Original works	Repairs	Original works	Repairs	Original works	Repairs	Original works	Repairs						
		94	95	96	97	98	99	100	101	102	103	104	105	106	107
	Surma Valley Division.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Silchar ..	..	3,541	77	45,326	5	1,003	..	..	..	11,581	1,311	..	..	..
2	Hailakandi..	..	1,066	3,418	10,481	..	238	..	..	..	2,511	40	..	..	368
3	North Sylhet	1,650	3,958	..	28,322	..	2,471	..	..	..	5,749	169	..	..	16
4	Karimganj ..	871	302	1,873	11,041	..	164	..	..	..	6,402	2	..	..	15
5	South Sylhet	767	1,168	6,152	15,101	150	514	..	..	..	5,960	96	507	..	16
6	Habiganj ..	487	2,323	2,601	18,854	1,509	1,024	..	..	..	5,819	84	..	..	69
7	Sunamganj..	3,698	1,695	1,364	17,703	..	742	..	..	..	5,636	434	..	..	..
	Total for 1940-41.	7,473	14,053	15,485	1,46,828	1,664	6,156	..	..	..	43,658	2,136	507	..	484
	Assam Valley Division.														
8	Dhubri ..	3,971	3,494	27,790	50,722	11,403	2,116	..	..	618	18,027	731	..	..	6,188
9	Goalpara ..	..	200	5,588	19,474	686	2,351	..	..	..	6,741	32	..	..	1,950
10	Gauhati ..	2,541	6,490	7,842	34,862	1,989	1,644	..	..	..	10,302	91	..	..	6,094
11	Barpeta ..	666	2,002	9,538	7,177	2,379	394	..	..	..	3,476	..	..	..	4,151
1.	Tezpur ..	3,680	9,561	4,445	53,730	1,503	2,209	118	229	836	11,697	268	..	..	7,506
13	Mangaldai ..	2,263	2,147	14,689	24,361	3,211	1,878	..	..	..	6,849	33	..	..	5,501
14	Nowgong ..	75	557	8,969	35,808	1,859	693	139	442	..	8,087	604	..	..	5,710
15	Sibsagar ..	1,636	1,730	5,605	41,536	999	2,655	..	..	220	10,821	210	..	..	1,909
16	Jorhat ..	3,284	2,458	356	30,296	109	3,089	..	..	880	6,785	178	..	..	4,927
17	Golaghat ..	1,327	1,324	10,664	16,339	100	639	..	..	..	7,719	..	..	..	2,789
18	Dibrugarh ..	2,445	4,528	10,861	93,372	1,478	3,635	..	36	3,030	9,786	1,144	..	..	..
19	North Lakhimpur.	..	806	850	16,052	398	621	..	..	..	6,335	..	..	..	1,148
	Total for 1940-41.	21,888	35,297	1,07,197	4,23,729	26,114	21,915	257	707	5,584	1,06,625	3,291	..	..	47,873
	Grand Total for 1940-41.	29,361	49,350	1,22,682	5,70,557	27,778	28,071	257	707	5,584	1,50,283	5,427	507	..	48,357
	Grand total for 1939-40.	*40,865*	*44,215*	*1,38,889*	*5,43,395*	*34,502*	*26,306*	*176*	*736*	*5,015*	*1,47,698*	*5,554*	*616*	*2*	*45,774*

(b) Includes Rs. 561, refund of Provident fund contribution deposited by Board's Medical Employees, Rs. 899 security deposit revenue to Hailakandi Town Committee deposited to Board's credit through mistake by the Treasury officer, Rs. 347 refund of security mary teacher for purchasing Corrugated Iron sheets for school building and Rs. 1,500 advance to a contractor against his bills for works

South Sylhet (a) :—Includes value of cheque issued over

(a) Excludes Rs. 5,667 being the prescribed closing

MENT No. III—*concld.*

for the year ending the 31st March 1941—concld.

Works—*concld.*					Debt				Balance			Remarks
Contributions to Government	Other contributions	Total	Total Expenditure chargeable to current income	Railway construction met from borrowed funds	Repayment of loans	Deposits and advances	Total	Total disbursements	Deposits	Actual balances	Total	
108	109	110	111	112	113	114	115	116	117	118	119	120
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	62,844	1,90,759	..	..	4,807	4,807	1,95,566	10,884	37,850	48,734	
..	..	18,122	83,333	..	..	4,634	4,634(*b*)	87,967	50	64	114	
..	..	42,335	1,90,541	..	2,055	2,230	4,285	1,94,826	4,698	5,145	9,843	
..	..	20,670	1,71,727	..	1,905	5,244	7,149	1,78,876	438	5,909	6,347	
..	..	30,431	1,71,309	..	420	7,417(*a*)	7,837	1,79,146	13,732	27,956	41,688	
..	..	32,770	1,96,942	..	..	..	..	1,96,942	13,307	9,102	22,409	
..	..	31,272	1,71,597	..	..	2,213	2,213	1,73,810	3.172	15,174	18,346	
..	..	2,38,444	11,76,208	..	4,380	26,545	30,925	12,07,133	46,281	1,01,200	1,47,481	
..	3,227	1,28,287	3,41,574	..	..	3,090	3,090	3,44,664	20,102	28,722	48,824	
..	4,400	41,422	1,44,524	..	..	2,982	2,982	1,47,506	3,847	4,138	7,985	
..	1,300	73,155	3,12,088	..	..	17,229	17,229	3,29,317	8,696	25,440	34,136	
..	1,800	31,583	1,50,405	..	..	12,324	12,324	1,62,729	3,629(*a*)	91(*a*)	3,720	
..	999	96,781	2,38.268	..	..	1,787	1,787	2,40,055	3,853	36,597	60,450	
..	..	60,932	1,60,909	..	..	7,110	7,110	1,68,019	18,169	32,477	50,646	
..	..	62,943	2,80,705	..	..	11,922	11,922	2,92,627	6,793	11,243	18,036	
..	..	67,321	1,81,869	..	513	7,553	8,066	1,89,935	9,149	11,663	20,812	
..	1,045	53,407	1,87,660	..	1,741	1,631	3,372	1,91,032	760	6,043	6,803	
..	600	41,492	1,23,782	..	..	2,954	2,954	1,26,736	1,586	8,225	9,811	
..	..	1,30,315	2,67,971	..	2,477	9,695	12,172	2,80,143	14,127	64,539	78,666	
91	..	26,301	1,00,355	..	..	8,296	8,296	1,08,651	8,949	1,676	10,625	
91	13,371	8,13,939	24,90,110	..	4,731	86,573	91,304	25,81,414	1,19,660	2,30,854	3,50,514	
91	13,371	10,52,383	36,66,318	..	9,111	1,13,118	1.22,229	37,88,547	1,65,941	2,32,054	4,97,995	
..	*12,137*	*10,53,069*	*35,78,758*	..	*9,752*	*70,669*	*80,421*	*36,59,179*	*1,79,993*	*2,66,387*	*4,46,380*	

refunded to Contractors, Rs. 30 refund of advance taken by Maulavi Momtaz Ali Laskar clerk, from Provident Fund, Rs. 95 refund deposit made by the Pound Lessees by adjustment Rs. 400, given house building advance to Board's employees Rs. 150, advance to Lower executed by him.

value of cheques cashed during the year.

balance deposited into a scheduled bank

STATEMENT IV

Statement showing the constitution of Village Authorities for Local Self-Government in Assam during the year 1940-41

District and name of local board		Class of Village Authority (*i.e.*, whether Union Committee, Village Panchayat, etc.	Act under which constituted	Number of Village Authorities	Population affected	Particulars about Chairman				Number of members				Remarks
						Elected non-official	Elected official	Nominated non-official	Nominated official	*Ex-officio*	Nominated	Elected	Total	
1		2	3	4	5	6	7	8	9	10	11	12	13	14
Surma Valley Division			Assam Local Self-Government Act I of 1915, as subsequently amended.											
1. Cachar ..	Silchar ..	..		..	..	..	..	..	..	..	..	..	..	
	Hailakandi	..		..	..	..	..	..	..	..	..	..	..	
2. Sylhet ..	North Sylhet	Village Authority		4	22,214	4	..	..	..	..	2	26	28	The Statement excludes Kanaighat Village Authority as it has been reconstituted under the Assam Rural Self-Government Act, 1926 (Assam Act VII of 1926).
	Karimganj	Village Panchayat		4	21,085	4	..	..	..	..	9	16	25	
	South Sylhet	Ditto ..		..	..	..	..	..	..	..	..	..	..	
	Habiganj	Ditto ..		..	..	..	..	..	..	..	..	..	..	
	Sunamganj	Ditto ..		4	17,628	2	..	2	..	..	7	20	27	
Total for 1940-41 ..		..		12	60,927	10	..	2	..	..	18	62	80	
Assam Valley Division			Assam Local Self-Government Act I of 1915, as subsequently amended.											
3. Goalpara	Dhubri ..	..		..	..	..	..	..	..	..	..	..	..	
	Goalpara ..	..		..	..	..	..	..	..	..	..	..	..	
4. Kamrup	Gauhati ..	..		..	..	..	..	..	..	..	..	..	..	
	Barpeta ..	..		..	..	..	..	..	..	..	..	..	..	
5. Darrang	Tezpur ..	Village Panchayat		(a) 1	1,959	..	..	1	..	..	1	4	5	
	Mangaldai	..		..	..	..	..	..	..	..	..	..	..	
6. Nowgong	.. ..	..		..	..	..	..	..	..	..	..	..	..	
7. Sibsagar	Sibsagar ..	..		..	..	..	..	..	..	..	..	..	..	
	Jorhat ..	..		..	..	..	..	..	..	..	..	..	..	
	Golaghat ..	..		..	..	..	..	..	..	..	..	..	..	
8. Lakhimpur.	Dibrugarh	..		..	..	..	..	..	..	..	..	..	..	
	North Lakhimpur.	..		..	..	..	..	..	..	..	..	..	..	
Total for 1940-41 ..		..		1	1,959	..	..	1	..	..	1	4	5	
Grand total for 1940-41		..		13	62,886	10	..	3	..	..	19	66	85	
Grand total for 1939-40 ..		..		*17*	*83,163*	*11*	..	*6*	..	..	*25*	*80*	*105*	

(*a*) Revised.

APPENDIX A—EDUCATION

Statement showing the details of work done by local boards in Assam in regard to Education during the year 1940-41

Serial No.	Name of local board	Number of schools maintained — Middle english schools	Number of schools maintained — Middle vernacular schools	Number of schools maintained — Primary schools	Number of schools aided — Middle english schools	Number of schools aided — Middle vernacular schools	Number of schools aided — Primary schools	Total number of schools	Total number of pupils	Expenditure — Met from Government grants	Expenditure — Met from school fees	Expenditure — Met from board's funds	Expenditure — Total	Percentage of expenditure from board's fund on total un-earmarked *income of board	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Surma Valley Division									Rs.	Rs.	Rs.	Rs.		
1	Silchar ..	..	20	297	1	..	1	319	18,482	49,987	..	31,414	81,401	26·24	
2	Hailakandi ..	..	6	168	(a) 1	(b) 1	(c) 1	177	7,894	27,562	..	12,459	40,021	26·33	(a), (b) & (c) Monthly contributions are paid as grant-in-aid.
3	North Sylhet..	..	..	429	..	..	..	429	22,314	(a) 71,927	..	20,148	92,075	22·45	(a) Rupees 294 unspent balance of Government grant.
4	Karimganj ..	..	8	354	8	..	..	370	20,074	64,784	..	32,026	96,810	38·55	
5	South Sylhet ..	..	6	384	2	..	..	392	20,107	68,122	..	21,992	90,114	26·63	
6	Habiganj ..	..	5	489	..	..	7	501	26,133	(a) 86,839	..	31,519	1,18,358	33·75	(a) Includes Rs.280 being last year's unspent grant for furniture but excludes Rs.15 being current year's unspent Government grant (Rs.3 for furniture and Rs.12 for pay).
7	Sunamganj ..	..	4	(a) 400	8	..	2	414	20,957	(b) 71,716	..	21,198	92,914	24·52	(a) Twenty-four new schools taken over with Government grant and 11 scheduled schools transferred to the Board.
	Total for 1940-41	..	49	2,521	20	1	11	2,602	1,35,961	4,40,937	..	1,70,756	6,11,693	28·34	
	Assam Valley Division														
1	Dhubri ..	1	21	440	6	..	(a) 14	482	24,761	68,030	1,756	54,253	1,24,039	24·25	(a) Includes five other schools.
2	Goalpara ..	..	15	244	7	..	..	266	14,803	33,949	120	31,825	65,894	36·80	
3	Gauhati ..	..	29	529	..	..	..	558	39,358	(b) 88,172	21	70,343	1,58,536	36·90	(b) Rupees 3,384 remained unspent.
4	Barpeta ..	..	14	343	..	..	..	357	18,252	40,160	40	35,576	75,776	39·37	
5	Tezpur ..	..	16	179	..	2	2	199	13,051	(c) 27,144	154	55,765	83,063	31·06	(c) Rupees 955 remained unspent.
6	Mangaldai ..	1	6	205	..	..	2	214	9,534	(d) 27,201	1,131	32,205	60,537	25·57	(d) Rupees 120 remained unspent.
7	Nowgong ..	(e) 2	22	399	1	..	..	424	32,452	52,399	1,737	76,275	1,30,411	41·53	(e) Technical schools.
8	Sibsagar ..	1	9	240	2	..	1	253	18,267	(f) 40,350	1,958	30,501	72,809	25·03	(f) Rupees 2,012 remained unspent.
9	Jorhat ..	1	5	251	..	..	7	264	18,174	45,092	2,515	39,707	87,314	32·35	
10	Golaghat ..	..	7	150	..	..	1	158	11,185	26,540	..	23,760	50,300	30·07	
11	Dibrugarh ..	1	7	256	2	..	..	266	13,787	36,864	1,271	37,352	75,487	17·92	
12	North Lakhimpur	..	8	180	..	..	..	188	9,089	24,883	..	18,304	43,187	33·27	
	Total for 1940-41	7	159	3,416	18	2	27	3,629	2,22,713	5,10,784	10,703	5,05,866	10,27,353	30·34	
	Grand total for 1940-41	7	208	5,937	38	3	38	6,230	3,58,674	9,51,721	10,703	6,76,622	16,39,046	29·81	
	Grand total for 1939-40.	*5*	*206*	*5,524*	*49*	*3*	*38*	*5,825*	*3,40,666*	*8,94,846*	*9,389*	*6,74,109*	*15,78,344*	*30·57*	

REMARKS:—(Serral No.7, Col.11)—(b) Unspent Government grant from previous year *i.e.* 1939-40 .. .. .. Rs. 220
Government grant received during 1940-41 .. .. Rs. 72,822

73,042

Deduct Government grant remaining unspent on 31st March 1941 .. .. Rs. 1,326

Rs. 71,716

*The term "unearmarked income" means the total income excluding the opening balance *minus* all contributions from Government for special purposes.

Note.—All the expenditure incurred by the boards under "Education" including the expenditure on buildings apparatus and furniture should be shown in this statement. Column 14 should agree with the total of columns 38 and 91 of Statement III.

APPENDIX B.—MEDICAL AID

Statement showing the details of work done by local boards in Assam in regard to Medical aid during the year 1940-41

Serial No.	Name of local board	Number of dispensaries			Expenditure incurred on dispensary and medical aid			Percentage of expenditure from board's fund on total unearmarked * income of board	Remarks
		Maintained	Aided	Total	Met from Government grants	Met from board's funds	Total		
1	2	3	4	5	6	7	8	9	10
					Rs.	Rs.	Rs.		
	Surma Valley Division								
1	Silchar	9	..	9	11,016	22,535	33,551	22·60	
2	Hailakandi	4	..	4	1,680	15,195	16,875	32·11	
3	North Sylhet	13	..	13	7,604	33,077	40,681	36·85	
4	Karimganj	12	..	12	9,180	27,511	36,691	33·12	
5	South Sylhet	10	1	11	9,180	23,555	32,735	28·53	
6	Habiganj	12	..	12	3,672	28,094	31,766	30·08	
7	Sunamganj	10	2	12	3,672	28,487	32,159	32·95	
	Total for 1940-41 ..	70	3	73	46,004	1,78,454	2,24,458	29·62	
	Assam Valley Division								
1	Dhubri	16	..	16	14,688	48,034	62,722	21·47	
2	Goalpara	6	2	8	5,508	15,678	21,186	18·13	
3	Gauhati	17	..	17	..	52,118	52,118	27·34	
4	Barpeta	5	1	6	3,836	22,721	26,557	25·14	
5	Tezpur	8	..	8	9,180	25,987	35,167	14·47	
6	Mangaldai	7	..	7	5,508	20,024	25,532	14·25	
7	Nowgong	(a) 6	10	16	16,524	35,376	51,900	19·26	(a) Includes one subsidised dispensary.
8	Sibsagar	5	1	6	5,508	14,997	20,505	12·31	
9	Jorhat	1	4	5	5,508	15,445	20,953	12·58	
10	Golaghat	4	2	6	3,516	14,887	18,403	18·84	
11	Dibrugarh	7	3	10	7,799	24,949	32,748	11·97	
12	North Lakhimpur	..	4	4	5,508	9,130	14,638	16·59	
	Total for 1940-41 ..	82	27	109	83,083	2,99,346	3,82,429	17·95	
	Grand total for 1940-41 ..	152	30	182	1,29,087	4,77,615	6,06,702	21·04	
	Grand total for 1939-40 ..	*151*	*30*	*181*	*1,28,762*	*4,79,455*	*6,08,217*	*27·58*	

* The term " unearmarked income " means the total income excluding the opening balance *minus* all contributions from Government for special purposes.

Note.—All the expenditure incurred by the Boards on " Medical Aid " including dispensaries, etc., should be shown in this statement. Column 8 should agree with the total of columns 50 and 92 of Statement III.

APPENDIX C—COMMUNICATIONS

Statement showing the details of work done by local boards in Assam in regard to communications during the year 1940-41

Serial No.	Name of local board	Mileage of roads maintained		Expenditure on metalled roads		Expenditure on unmetalled roads		Cost of establishment and tools and plant	Total expenditure on communications			Percentage of expenditure from board's fund on total *"unearmarked income" of boards	Remarks
		Metalled	Unmetalled	Original works	Repairs	Original works	Repairs		Met from Government grants	Met from board's fund	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Miles	Miles	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
	Surma Valley Division												
1	Silchar	29·36	304·84	42	19,932	35	25,394	12,892	16,369	41,926	58,295	35·02	
2	Hailakandi.. ..	18·44	122·36	2,401	4,719	1,017	5,762	2,551	6,312	10,138	(1) 16,450	21·43	
3	North Sylhet ..	..	460·63	..	..	..	28,322	5,918	18,538	15,702	34,240	17·49	
4	Karimganj.. ..	0·50	226·38	..	..	1,873	11,041	6,404	15,755	3,563	19,318	4·29	
5	South Sylhet ..	0·74	363·15	..	13	6,152	15,088	6,056	18,547	8,762	27,309	10·61	
6	Habiganj	..	300·9	..	..	2,601	18,854	5,903	(2) 12,476	14,882	27,358	15·93	
7	Sunamganj ..	..	241·15	..	..	1,361	17,703	6,070	(3) 13,213	11,924	25,137	13·79	
	Total for 1940-41 ..	49·04	2,019·41	2,443	24,664	13,042	1,22,164	45,794	1,01,210	1,06,897	2,08,107	17·74	
	Assam Valley Division												
1	Dhubri	..	(a) 407·36	..	..	27,790	50,722	18,758	(b) 50,563	46,707	97,270	20·88	
2	Goalpara	..	(c) 307·12	..	..	5,588	19,474	6,773	14,500	17,335	31,835	20·04	
3	Gauhati	8·28	312·71	..	676	7,842	34,186	10,393	(d) 27,000	26,097	53,097	13·69	
4	Barpeta	..	(e) 340·80	..	..	9,538	7,177	3,476	13,525	6,666	20,191	7·38	
5	Tezpur	3·00	269·55	..	2,370	4,445	51,360	11,965	19,850	50,290	70,140	28·01	
6	Mangaldai.. ..	..	(f) 241·13	..	(g) 652	14,689	23,709	6,882	11,590	34,342	45,932	24·44	
7	Nowgong	6·30	516·83	288	524	8,681	35,284	8,691	22,600	30,868	53,468	16·81	
8	Sibsagar	3·48	431·92	..	1,590	5,605	39,946	11,031	16,750	41,422	58,172	33·99	
9	Jorhat	7·80	(h) 382·10	..	647	356	29,649	6,963	16,452	21,163	37,615	17·24	
10	Golaghat	..	(i) 270·44	..	..	10,664	16,339	7,719	10,670	24,052	34,722	30·44	
11	Dibrugarh	37·27	341·66	5,361	24,264	5,500	69,108	10,930	(j) 30,504	84,659	1,15,163	40·61	
12	North Lakhimpur ..	..	295·21	..	..	850	16,052	6,335	7,100	16,137	23,237	29·33	
	Total for 1940-41 ..	66·13	4,116·83	5,649	30,723	1,01,548	3,93,006	1,09,916	2,41,104	3,99,738	6,40,842	23·97	
	Grand total for 1940-41	115·17	6,136·24	8,092	55,387	1,14,590	5,15,170	1,45,710	3,42,314	5,06,635	8,48,949	22·32	
	Grand total for 1939-40	*116·55*	*6,039·36*	*7,795*	*49,892*	*1,31,094*	*4,93,503*	*1,53,152*	*3,42,974*	*4,92,462*	*8,35,436*	*22·33*	

*The term "unearmarked income" means the total income including the opening balance *minus* all contributions from Government for special purposes.

Note.—(1) All the expenditure incurred by the Boards on Communications should be shown in this statement. Column 12 should agree with total of columns 96, 97, 103 and 104 of Statement III.

(2) Column 12 should also equal the totals of columns 5 to 9 inclusive.

(1) Includes Rs.3,312 expended out of the Government Grant for maintenance of Public Works Department roads, and Rs.3,000, Government Grant for improvement of communication.

Unspent balance of Government Grant for F. D. R. to roads Rs.545.

(2) Excludes Rs.3,024 being the unspent balance of Government grant for communication which will be paid this year.

		Rs.
(3) Ordinary grant during 1940-41	..	13,213
Grant for flood damage repairs	..	1,500
		14,713
Grant remaining unspent on 31st Mar. 1941		1,500
		13,213

(a) Includes 12·76 miles transferred to Public Works Department, but includes 7·06 miles newly constructed.

(b) Rupees 1,554 of the special grant of Rs.2,500 remained unspent.

(c) Includes 2·50 miles gravelled roads

(d) Rupees 2,500 for flood damage repairs remained unspent.

(e) Newly opened from L. B. fund 2 miles and from Central Government grant 23·50 miles.

(f) Excludes village roads but includes 24·50 miles of gravelled roads.

(g) Expenditure on gravelled roads.

(h) 5·50 miles of roads from Central Government grants.

(i) One mile newly opened.

(j) The grant of Rs.6,525 from Central Government for village roads remained unspent.

APPENDIX D—WATER-SUPPLY

Statement showing details of work done by local boards in Assam in regard to water-supply during the year 1940-41

Serial No.	Name of local board	Number of tanks	Number of wells	Expenditure on tanks: Original works	Expenditure on tanks: Repairs	Expenditure on wells: Original works	Expenditure on wells: Repairs	Total expenditure: Met from Government grants	Total expenditure: Met from board's fund	Total expenditure: Total	Percentage of expenditure from board's fund on total unearmarked *income of the board	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
	Surma Valley Division			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	Silchar	87	3	5	954	..	49	..	1,008	1,008	·64	
2	Hailakandi	44	..	..	238	..	..	..	238	238	·50	
3	North Sylhet	140	32	..	..	..	..	..	2,471	2,471	2·75	
4	Karimganj	121	26	..	139	..	25	..	164	164	·20	One ring well and 17 tube wells have been taken over from the Rural Uplift Committee for maintenance.
5	South Sylhet	130	16	150	433	..	81	150	514	664	·62	
6	Habiganj	101	157	..	..	1,509	1,024	..	2,533	2,533	2·71	
7	Sunamganj	96	22(*a*)	..	425	..	317	..	742	742	·86	(*a*) Ten Tube wells written off by the Board in the meeting held on 3rd June 1940.
	Total for 1940-41	719	256	155	2,189	1,509	1,496	150	7,670	7,820	1·27	
	Assam Valley Division											
1	Dhubri	4	1,053	..	..	11,403	2,116	..	13,519	13,519	6·04	
2	Goalpara	4	263	..	..	686	2,351	..	3,037	3,037	3·51	
3	Gauhati	158	248(*a*)	..	777	1,989	867	..	3,633	3,633	1·95	(*a*) Includes 35 tube wells.
4	Barpeta	51	395	..	3	2,379	391	1,426	1,347	2,773	1·49	
5	Tezpur	38	204	..	707	1,503	1,502	..	3,712	3,712	2·07	
6	Mangaldai	169	80	1,531	1,200	1,680	678	..	5,089	5,089	3·62	
7	Nowgong	14	354	..	..	1,859	693	..	2,552	2,552	1·39	
8	Sibsagar	266	22(*b*)	623	2,485	376	170	..	3,654	3,654	3·00	(*b*) Wells 12 and tube wells 10.
9	Jorhat	247(*c*)	11	109	3,020	..	69	..	3,198	3,198	2·60	(*c*) Six tanks from Central Government grants.
10	Golaghat	152(*d*)	5	100	630	..	..	..	730	730	·92	(*d*) Six tanks from Central Government grants.
11	Dibrugarh	7	278	..	210	1,478	3,425	..	5,113	5,113	2·45	
12	North Lakhimpur	1	269	..	..	398	621	..	1,019	1,019	1·85	
	Total for 1940-41	1,111	3,182	2,363	9,032	23,751	12,883	1,426	46,603	48,029	2·79	
	Grand total for 1940-41	1,830	3,438	2,518	11,221	25,260	14,379	1,576	54,273	55,849	2·39	
	Grand total for 1939-40	*1,784*	*3,270*	*2,296*	*1189*	*38,206*	*11,439*	*5,763*	*61,045*	*66,808*	*2·77*	

*The term "unearmarked income" means the total income excluding the opening balance *minus* all contributions from Government for special purposes.

NOTE.—Column 11 should agree with the totals of columns 98 and 99 of Statement III.

APPENDIX E

Statement showing the receipts and expenditure of Village Authorities under the control of local boards in Assam during the year 1940-41

Serial No.	Name of local board having Village Authorities under its control	Opening balance	Receipts					Expenditure					Works done during the year e.g., length of roads constructed, length of roads repaired, number of tanks and wells excavated and repaired, etc.
			Contribution from Government	Contribution from Local Board	Other receipts	Total	Total receipts including opening balance	Expenditure on water-supply	Expenditure on other improvements	Other expenditure	Total	Closing balance	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	SURMA VALLEY DIVISION	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Silchar	..	..	..	..	..	..	..	..	..	..	..	
2	Hailakandi	..	..	..	..	..	..	..	..	..	..	..	
3	North Sylhet	250	..	75(*a*)	..	75	325	..	265	60	325	..	Paid for repairs of roads and pay of sweepers, etc. (*a*) Rupees 75 contributed to Kanaighat Village Authority reconstituted under Assam Rural Self-Government Act not shown here.
4	Karimganj	1,302	211	548	635	1,394	2,696	12	929	1,333	2,274	422	About 20 miles of roads repaired with bridges and culverts cleared tanks and drains.
5	South Sylhet	..	..	..	..	..	..	..	..	..	..	..	
6	Habiganj	..	..	..	..	..	..	..	..	..	..	..	
7	Sunamganj	235	..	..	1,372	1,372	1,607	13	400	83	496	1,111	Repaired 3½ miles of roads and did other works of miscellaneous improvement.
	Total for 1940-41 ..	1,787	211	623	2,007	2,841	4,628	25	1,594	1,476	3,095	1,533	

APPENDIX E—*concld.*

Serial No.	Name of local board having Village Authorities under its control	Opening balance	Receipts				Total receipts including opening balance	Expenditure				Closing balance	Works done during the year, *e.g.*, length of roads constructed, length of roads repaired, number of tanks and wells excavated and repaired, etc.
			Contribution from Government	Contribution from local board	Other receipts	Total		Expenditure on water-supply	Expenditure on other improvements	Other expenditure	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	R	Rs.	Rs.	
	ASSAM VALLEY DIVISION												
1	Dhubri	..	..	..	..	..	..	..	..	..	..	..	
2	Goalpara	..	..	..	..	..	..	..	..	..	..	..	
3	Gauhati	..	..	..	..	..	..	..	..	..	..	..	
4	Barpeta	..	..	..	..	..	..	..	..	..	..	..	
5	Tezpur	(*a*)	..	465	..	465	465	..	465	..	465	..	Constructed ½ mile of road and 2 bridges and repaired 3 miles of roads and 4 bridges.
6	Mangaldai	..	..	..	..	..	..	..	..	..	..	..	
7	Nowgong	..	..	..	..	..	..	..	..	..	..	..	
8	Sibsagar	..	..	..	..	..	..	..	..	..	..	..	
9	Jorhat	..	..	..	..	..	..	..	..	..	..	..	
10	Golaghat	..	..	..	..	..	..	..	..	..	..	..	
11	Dibrugarh	..	..	..	..	..	..	..	..	..	..	..	
12	North Lakhimpur	..	..	..	..	..	..	..	..	..	..	..	
	Total for 1940-41 ..	..	..	465	..	465	465	..	465	..	465	..	
	Grand total for 1940-41 ..	1,787	211	1,088	2,007	3,306	5,093	25	2,059	1,476	3,560	1,533	
	Grand total for 1939-40 ..	*1,805*	*350*	*6,481*	*1,196*	*8,027*	*9,832*	*202*	*2,479*	*5,340*	*8,021*	*1,811*	

(*a*) Revised.

APPENDIX

APPENDIX F—

Statement showing the mileage of roads of

Serial No.	Name of local board	Metalled roads									
		Water bound				Painted with tar bitumen or asphalt		Grouted with tar bitumen or asphalt (includes the dipping process)		Carpeted with premixed tar bitumen or asphalt	
		Stone metal only		Laterite or brick metal							
1	2	3		4		5		6		7	
		P.W.D.	Local	P.W.D.	Local	P.W.D.	Local	P.W.D.	Local	P.W.D.	Local
	SURMA VALLEY DIVISION	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles
1	Silchar	·46	28·90	..	..	..	..	..	..	..	..
2	Hailakandi ..	..	..	..	8·59	..	..	..	..	..	..
3	North Sylhet ..	..	..	..	..	..	..	..	..	..	..
4	Karimganj ..	..	..	..	·50	..	..	..	..	..	..
5	South Sylhet ..	..	..	·66	·08	..	..	..	..	..	..
6	Habiganj	..	..	..	..	..	..	..	..	..	..
7	Sunamganj.. ..	..	..	..	..	..	..	..	..	..	..
	Total.. ..	·46	28·90	·66	9·17	..	..	..	..	..	..

ROAD MILEAGE

various classes as on 31st March 1941

Trackways (8) P.W.D.	Trackways (8) Local	Gravelled roads (9) P.W.D.	Gravelled roads (9) Local	Earth Road: Motorable throughout the year (10) P.W.D.	Earth Road: Motorable throughout the year (10) Local	Earth Road: Motorable during fair weather only (11) P.W.D.	Earth Road: Motorable during fair weather only (11) Local	Total mileage (12) P.W.D	Total mileage (12) Local	Bridle roads which are never motorable (13) P.W.D.	Bridle roads which are never motorable (13) Local	Remarks (14)
Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	
..	..	..	22·12	0·71	85·22	5·14	51·49	6·31	187·73	..	140·16	Total mileage of all classes of roads—334·20.
..	..	4·51	5·34	2·53	34·43	..	3·90	7·04	52·26	..	81·50	A. 0·59 miles of Koya Latakandi Roads transferred to P.W.D. B. 0·67 Ditto. C. 0·04 Ditto. 1·30 total miles transferred to P.W.D. Last year's figure 60·60—1·30 59·30 miles. Bridle path (New Bajurai village road) 0·76 constructed by S. D. O., (Civil) out of Flood Relief Fund handed over to the Board. Last year's figure 80·74 *plus* 0·76 81·50 miles.
..	213·00	..	..	8·50	35·94	15·50	38·25	24·00	287·19	..	149·44	The following roads have been constructed out of the Government of India Grants. The Local Board has taken over the charge of the roads for maintenance. These are included in column 12. (1) Lakshipara, Lakshipur School Road. 1·00 mile (2) Fulsaind Nowai Road. 3·00 miles (3) Tajpur Osmanpur Road. 1·75 miles (4) Burunga Tilapara Road. 2·00 miles 7·75 miles
..	..	..	..	..	45·21	8·00	..	8·00	45·71	..	173·17	
..	..	4·87	1·89	..	..	6·41	138·73	11·94	140·70	..	211·25	Maulavi Shamshernagar Road. 11·94 Metalled .. 0·66 miles Gravelled .. 4·87 ,, Earth Road.. 6·41 ,, 11·94
..	26·82	..	..	..	140·00	..	75·15	..	241·97	..	58·91	Column 10 :— 3·00 miles of motorable earth road made over to P. W. D. during the year. Column 11 :— 2·93 miles of fair weather motorable roads newly constructed and 5·00 miles of bridle roads made fair weather motorable during the year. Column 13 :–13·75 miles of Bridle roads newly constructed and 5·00 miles of roads made fair weather motorable during the year. (*a*) Includes 20·50 miles of village roads.
..	140·00	..	..	..	..	..	47·45(*a*)	..	187·45	..	53·70(*b*)	(*b*) ,, 31·39 ,, 51·89 miles. New addition of 1·50 miles for Kadimpur Jahirpur Road.
..	379·82	9·38	29·35	11·74	340·80	35·05	354·97	57·29	1,143·01	..	868·13	

APPENDIX F

Statement showing the mileage of roads of

Serial No.	Name of local board	Metalled road									
		Water bound				Painted with tar bitument or asphalt		Grouted with tar bitumen or asphalt (includes the dipping process)		Carpted with premixed tar bitumen or asphalt	
		Stone metal only		Laterite or brick metal							
1	2	3		4		5		6		7	
		P.W.D.	Local	P.W.D.	Local	P.W.D.	Local	P.W.D.	Local	P.W.D.	Local
	ASSAM VALLEY DIVISION	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles
1	Dhubri (*a*) ..	..	..	..	..	..	..	..	..	..	..
2	Goalpara	..	..	..	..	..	..	..	..	..	..
3	Gauhati (*b*) ..	..	8·28	..	..	..	..	..	..	..	..
4	Barpeta (*c*).. ..	..	..	..	..	..	..	..	..	..	..
5	Tezpur (*d*).. ..	..	3·00	..	..	..	..	..	..	..	..
6	Mangaldai ..	..	..	..	..	..	..	..	..	..	..
7	Nowgong (*e*) ..	..	6·30	..	..	..	..	..	..	..	..
8	Sibsagar (*f*) ..	..	3·48	..	..	..	..	..	..	..	..
9	Jorhat (*g*)	..	7·80	..	..	..	..	..	..	..	..
10	Golaghat(*h*) ..	..	..	..	..	..	..	..	..	..	..
11	Dibrugarh (*i*) ..	4·30	26·00	..	..	..	6·96	..	..	..	..
12	North Lakhimpur (*j*) ..	..	..	..	..	..	..	..	..	..	..
	Total.. ..	4·30	54·86	..	..	..	6·97	..	..	..	..
	Grand total for 1940-41	4·76	83·76	·66	9·17	..	6·97	..	..	..	..

N.B.—Public Works Department roads which have been transferred to the board should only be shown under Public Works Department in each column.

The figures in column 11 include those in column 12.

ROAD MILEAGE—*concld.*

various classes as on 21st March 1941—concld.

Trackways		Gravelled roads		Earth Road: Motorable throughout the year		Earth Road: Motorable during fair weather only		Total mileage		Briddle road which are never motorable		Remarks
8		9		10		11		12		13		14
P.W.D.	Local	P.W.D.	Local	P.W.D.	Local	P.W.D.	Local	P.W.D.	Local	P.W.D.	Local	
Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	
..	..	19·53	8·76	31·06	44·10	31·50	112·65	82·09	165·51	8·50	151·26	(*a*) The difference from the figures of the previous year is due to improvement of certain roads, new construction of 7·06 miles and also transfer of 12·76 miles to the Public Works Department.
..	..	..	2·50	..	..	..	146·62	..	149·12	..	158·00	
..	..	..	3·74	..	115·30	..	139·02	..	266·34	..	54·65	(*b*) The increase in columns 9, 10 and 11 is due respectively to improvements, new construction and taking over of 3·15 miles constructed out of the Central Government grant for village roads. The decrease in column 13 is due to improvement.
..	..	..	..	..	48·75	..	22·00	..	70·75	..	270·05	(*c*) The increase is due to new construction of 2 miles from Board's Fund and 23·50 miles from the Central Government grant for village roads.
..	..	..	52·68	..	119·74	..	67·03	..	242·45	..	30·10	(*d*) The difference from the previous year's figures is due to the gravelling of 6·18 miles, transfer of 2·15 miles to the Public Works Department 0·92 mile abandoned and new construction of 0·50 mile.
..	..	..	24·50	..	..	..	176·50	..	201·00	..	440·13	
..	..	..	5·52	4·50	277·29	..	157·58	4·50	446·69	..	71·94	(*e*) The difference from the previous year's figures is due to new construction and transfer of 9·50 miles to the Public Works Department.
..	..	..	24·36	..	156·35	..	64·04	..	248·23	..	187·17	(*f*) The increase is due to new construction.
..	..	..	18·70	..	122·20	..	94·30	..	243·00	..	146·90	(*g*) The increase is due to taking over of 5·50miles constructed out of the Central Government grant for village roads.
..	..	..	26·00	..	98·00	..	123·19	..	247·19	2·50	20·75	(*h*) Three miles gravelled and shown in column 9 and 1 mile taken over.
..	..	2·73	41·64	..	28·06	6·97	68·36	14·00	171·03	..	193·90	(*i*) The difference from previous year's figures is due to new construction of 5·25 miles and transfer of 14·48 miles to the Public Works Department.
..	..	..	21·43	..	26·25	..	43·04	..	90·72	..	204·49	(*j*) The difference from the previous year's figures is due to new construction and temporary transfer of 3·68 miles to the Public Works Department.
..	..	22·26	229·83	35·56	1,035·84	38·47	1,214·33	100·59	2,542·03	11·00	1,929·34	
..	379·82	31·64	259·18	47·30	1,376·64	73·52	1,569·30	157·88	3,685·04	11·00	2,797·47	

APPENDIX G—MISCELLANEOUS

Statement showing the nature of taxes under sections 37 and 52D and license fees under section 52A and the rates at which they are levied in each Local Board area, showing whether any exemption or concession is granted in the case of agriculturists

Serial No.	Name of Local Board	Nature of tax or fee	The rate at which levied	Whether exemption or concession is sanctioned for agriculturists	Remarks (collection staff specially employed)
1	2	3	4	5	6
1	Silchar ..	(1) Tax or brickkilns for trade (2) License fees on carts ...	(1) Base area not exceeding 600 s.ft. Rs.20, exceeding 600 but not exceeding 900 s.ft. Rs. 30 and exceeding 900 s.ft. Rs. 40. (2) Rs. 6 per cart per annum.	......	(1) Managed by office staff, no staff specially employed. (2) No collection staff is employed. A Vehicle Inspector is maintained to detect unlicensed carts.
2	Hailakandi ...	License fees on carts ...	Rs. 6 per annum	No	No special staff is maintained for collection. No tax or fees levied under sections 37 and 52 D.
3	North Sylhet ...	Cart tax	Rs. 10 annually	......	......
4	Karimganj ...	Cart tax	Rs. 10 per year for each cart ...	......	......
5	South Sylhet ...	Cart tax (under section 52A) ...	At Rs. 4 for each ordinary tyred cart and at Rs. 3 for each pneumatic tyred cart for each half year.	No	No special staff is engaged. The collection is made by the Public Works Officers of the Board.
6	Habiganj ...	Cart tax	Rs. 6 per year	Exemption was allowed for carts fitted with pneumatic tyres only.	No collection staff employed. The rate has been enhanced to Rs. 8 per year from 1941-42.
7	Sunamganj ...	......	......	......	......

	ASSAM VALLEY DIVISION				
1	Dhubri ..	(1) Half-yearly tax on carts residing in rural areas. (2) Half-yearly tax on carts residing in Bazar area. (3) Half-yearly tax on buggy ...	(1) Rs. 2-14-0 ... ... (2) Rs. 4 8-0. (3) Rs. 5-4-0.	Agriculturists are exempted	Tax Supervisors—2. Tax Clerk—1. Tax Collectors—11. Law Clerk—1.
2	Goalpara ...	Cart tax	Rs. 6-0-0 and Rs. 3-0-0 per annum.	Yes. Agriculturists at Rs.3-0-0 per annum.	5 officers.
3	Gauhati ...	Cart tax	Bullock or buffalo cart at Rs. 2-2-0 half yearly. Pony cart at Re. 1-10-0 half yearly.	Yes.	1 Clerk, who also realizes *hat* revenue, and one tax Mohorer. 3 Supervisors. 21 Tax Collectors on commission basis.
4	Barpeta ...	Cart tax	(*a*) Professional buffalo cart at Rs. 4 half yearly. (*b*) Professional bullock cart at Rs. 3 half yearly. (*c*) Bullock carts purely for agricultural purposes at Re. 1-4-0 half yearly. (*d*) Buffalo carts for agricultural purposes at Rs.2-8-0 half yearly.	Concessions as in column 3. No exemption has been sanctioned.	1 Tax Inspector. 9 Tax Collectors. 3 Temporary Collectors, 2 for 2 months and 1 for 5 months. 1 Clerk, who does work of collection department and also other local board works.
5	Tezpur	Cart tax	Rs. 4 per annum	No	2 Tax clerks for office work. 2 Tax Inspectors. 8 Tax Sircars. 2 Peons for Inspectors.
6	Mangaldai ...	Carts and carriages	(1) Professional carts Rs. 4 yearly. (2) Non-professional Rs.2 yearly. (3) Every four wheeled carriage drawn by horse or pony—Rs.8 yearly.	No exemption	1 Clerk. 2 Tax Darogas. 11 Tax Sircars.

APPENDIX G—MISCELLANEOUS—*concld.*

Stat ment showing the nature of taxes under sections 37 and 52D and license fees under section 52A and the rates at which they are levied in each Local Board area, showing whether any exemption or concession is granted in the case of agriculturists

Serial No.	Name of Local Board	Nature of tax and fee	The rate of which levied	Whether exemption or concession is sanctioned for agriculturists	Remarks (collection staff specially employed)
1	2	3	4	5	6
7	Nowgong ...	(1) Carts used purely for business purpose.	(1) Rs. 3 half yearly ...	Agriculturists are given the concession to pay annas 4 yearly.	5 Inspectors and five Collectors.
		(2) Carts used occasionally for business purpose.	(2) Re. 1-8-0 half yearly.		
		(3) Carts used purely for agricultural purpose.	(3) Annas 4 yearly.		
8	Sibsagar ...	(1) Cart tax ... ... (2) Pack pony tax	(1) Rs. 4 annually ... ... (2) Rs. 3 annually.	Rs. 2 for bonafide agriculturists per cart per annum.	1 Tax Daroga. 1 Tax Sircar. 1 Peon.
9	Jorhat	(1) Tax on bullock carts ...	Rs. 3 for professional carts yearly and Re. 1-8-0 for agriculturists carts yearly.	Re. 1-8 yearly for agricultural and private purposes.	5 Tax Sircars. 1 Tax Daroga. 1 Tax Clerk.
		(2) Tax on four wheeled carriage drawn by horses.	(2) Rs. 12 for each yearly.		
10	Golaghat ...	License fee on carts ...	Rs. 2 half yearly	Concession sanctioned for agriculturists at half the prescribed rates.	1 Office Tax Collector. 4 Permanent Tax Sircars. 3 Temporary Tax Sircars of whom 2 worked for 4 months and 1 for 2 months.
11	Dibrugarh ...	Cart tax	Rs. 2-10-0 half yearly ...	In some cases it is allowed	6 Tax Collectors. 1 Daroga. (A Clerk of the Local Board). All on commission basis at 15 per cent. on collection.
12	North Lakhimpur	Tax on carts	Rs. 5 a year	Agriculturists are exempted when they use their carts only for agricultural purposes.	1 Tax Daroga. 2 Tax Sircars.

A. G. P. (L.S.-G.)No.31—169—17-4-1942.